

**CITY OF FORT SCOTT,
KANSAS**

**Independent Auditors' Report,
Financial Statement, and
Regulatory Required Supplementary Information
For the Year Ended December 31, 2015**

CITY OF FORT SCOTT, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Mayor and the City Commission
City of Fort Scott, Kansas

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash, regulatory basis, of the City of Fort Scott, Kansas as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. This includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Fort Scott, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Fort Scott, Kansas as of December 31, 2015 or changes in financial position or cash flows thereof for the year then ended.

Unqualified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance for the City of Fort Scott, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance, Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget, Regulatory Basis, and the individual fund Schedules of Receipts and Expenditures – Actual and Budget, Regulatory Basis as listed in the table of contents is presented for analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide, and for purposes of additional analysis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Dahl, Banwart, Bolton

DIEHL, BANWART, BOLTON, CPAs PA

May 16, 2016
Fort Scott, Kansas

CITY OF FORT SCOTT, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis For the Year Ended December 31, 2015

| Funds | Beginning Unencumbered Cash Balances | Prior Year Canceled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balances | Plus | | Cash Balances December 31, 2015 |
|--------------------------------|--|--|------------------|-----------------|---|---|----|---------------------------------------|
| | | | | | | Encumbrances and Accounts Payable | | |
| General Fund | \$ 832,280.22 | \$ - | \$ 5,478,672.06 | \$ 5,668,661.11 | \$ 642,291.17 | \$ 31,707.59 | \$ | 673,998.76 |
| Special Purposes Funds: | | | | | | | | |
| Public Library | - | - | 255,269.51 | 255,269.51 | - | - | - | - |
| Public Safety Equipment | 54,409.46 | - | 93,679.52 | 135,489.19 | 12,599.79 | - | - | 12,599.79 |
| Economic Development | 322,723.70 | - | 181,061.66 | 161,600.04 | 342,185.32 | - | - | 342,185.32 |
| Special Streets & Highways | 338,779.99 | - | 515,014.39 | 712,032.16 | 141,762.22 | 8,708.13 | - | 150,470.35 |
| Special Parks & Recreation | 5,023.96 | - | 31,939.75 | 17,549.40 | 19,414.31 | - | - | 19,414.31 |
| Special Alcohol & Drugs | 36,073.03 | - | 13,075.05 | 8,342.08 | 40,806.00 | - | - | 40,806.00 |
| E911 Telephone Tax | 58,068.04 | 1,237.74 | 72,926.39 | 121,949.86 | 10,282.31 | - | - | 10,282.31 |
| Transient Guest Tax | 20,000.00 | - | 121,420.44 | 126,697.00 | 14,723.44 | - | - | 14,723.44 |
| Capital Improvement Sales Tax | 55,846.44 | 283,000.00 | 122,113.14 | 455,459.24 | 5,500.34 | 273,000.00 | - | 278,500.34 |
| Community Improvement District | - | - | 30,632.10 | 30,632.10 | - | - | - | - |
| Aquatic Center and BRCC | 197,611.95 | - | 676,876.87 | 683,810.00 | 190,678.82 | - | - | 190,678.82 |
| BRCC Reserve | 96,516.45 | - | 30,928.28 | 22,068.78 | 105,375.95 | 4,086.00 | - | 109,461.95 |
| Equipment Reserve | 123,986.47 | - | 65,378.00 | 40,834.71 | 148,529.76 | - | - | 148,529.76 |
| Capital Improvements | 656,538.06 | - | 192,775.68 | 523,407.23 | 325,906.51 | 74,311.78 | - | 400,218.29 |
| CDBG Eco Devo Revolving Loan | 265,709.35 | - | - | - | 265,709.35 | - | - | 265,709.35 |
| Bond and Interest Fund | | | | | | | | |
| Debt Service | 204,803.34 | - | 1,899,277.02 | 1,958,303.32 | 145,777.04 | - | - | 145,777.04 |
| Capital Project Funds | | | | | | | | |
| CDBG Wall Street Project | - | - | 26,990.00 | 36,064.35 | (9,074.35) | 14,000.00 | - | 4,925.65 |
| North National Bridge Project | 911.80 | - | - | 911.80 | - | - | - | - |
| 18th & 23rd Streets Project | 24,739.59 | 1,399.40 | 215,094.52 | 251,097.00 | (9,863.49) | 8,525.10 | - | (1,338.39) |
| Ballfield Project | (407,815.93) | 4,200.00 | 2,110,156.25 | 1,678,627.28 | 27,913.04 | - | - | 27,913.04 |
| Riverfront Project Grant | (1,272,081.29) | 1,199,740.41 | 22,569.26 | (49,771.62) | - | - | - | - |
| BJA Bulletproof Vests Grant | (1,967.49) | - | 1,967.49 | - | - | - | - | - |
| Quiet Zone Project | 60,344.81 | 5,100.00 | 60,000.00 | 125,444.81 | - | 86,760.10 | - | 86,760.10 |
| Safe Routes to Schools Project | - | - | 71,665.00 | 23,934.50 | 47,730.50 | - | - | 47,730.50 |
| Skate for Scholars | 3,000.00 | - | 4,020.00 | - | 7,020.00 | - | - | 7,020.00 |
| YAT Ellis Park Project | 52,962.89 | - | - | 3,221.33 | 49,741.56 | - | - | 49,741.56 |

The notes to the financial statement are an integral part of this financial statement.

CITY OF FORT SCOTT, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2015

| Funds | Beginning Unencumbered Cash Balances | Prior Year Canceled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balances | Plus Encumbrances and Accounts Payable | Cash Balances December 31, 2015 |
|--|--|--|-------------------------|-------------------------|---|---|---------------------------------------|
| | | | | | | | |
| Capital Project Funds (Continued) | | | | | | | |
| KDWP Gunn Park Grant | \$ (32,498.39) | \$ - | \$ - | \$ 7,491.61 | \$ (39,990.00) | \$ - | \$ (39,990.00) |
| Urgent Need Flood Grant | (25,450.00) | - | 25,450.00 | - | - | - | - |
| US 69 Widening Project | 79,620.09 | 647.50 | 73,133.90 | 153,401.49 | - | - | - |
| National Avenue - 6th to 13th | 549,773.00 | - | 1,992,089.59 | 2,541,862.59 | - | - | - |
| Golf Course Clubhouse | 26,228.99 | - | 84,965.91 | 76,711.71 | 34,483.19 | 47,586.00 | 82,069.19 |
| KDOT - Airport Design Ramp | (60,700.00) | 12,188.00 | 118,774.35 | 31,688.00 | 38,574.35 | 29,477.00 | 68,051.35 |
| US 69 Access Management Project | - | - | 118,990.00 | 87,615.00 | 31,375.00 | 1,902.59 | 33,277.59 |
| FAA Airport Wincone Project | - | - | 52,480.93 | 52,480.93 | - | - | - |
| Unsung Heroes Park Project | - | - | 1,500.00 | - | 1,500.00 | - | 1,500.00 |
| Business Funds: | | | | | | | |
| Water Utility | 1,729,189.72 | 8,522.66 | 3,042,179.29 | 4,031,406.27 | 748,485.40 | 341,537.09 | 1,090,022.49 |
| Wastewater Utility | 888,655.77 | 968.84 | 1,577,825.98 | 1,339,169.49 | 1,128,281.10 | 19,427.45 | 1,147,708.55 |
| Wastewater Bond Reserve | 310,311.00 | - | - | 102,235.90 | 208,075.10 | 72,313.80 | 280,388.90 |
| Stormwater Utility | 809,510.27 | - | 219,573.60 | 789,349.69 | 239,734.18 | - | 239,734.18 |
| Trust Funds: | | | | | | | |
| Fire Insurance Proceeds | - | - | 728.13 | 728.13 | - | - | - |
| 20th Century Veterans Memorial | 13,753.16 | - | 245.00 | 245.00 | 13,753.16 | - | 13,753.16 |
| Wounded Warrior Trac Chair | 12,103.39 | - | 4,859.10 | 16,390.00 | 572.49 | - | 572.49 |
| Animal Shelter Trust | 2,824.78 | - | 100.00 | - | 2,924.78 | - | 2,924.78 |
| Golf Course Trust | 45,573.05 | - | 10,000.00 | 30,000.00 | 25,573.05 | - | 25,573.05 |
| Christmas in the Park | 1,194.52 | - | - | - | 1,194.52 | - | 1,194.52 |
| GNAT Project | 5,188.89 | - | 2,950.00 | 1,952.54 | 6,186.35 | - | 6,186.35 |
| Gunn Park Trails | 1,017.26 | - | 7,145.40 | 4,497.89 | 3,664.77 | 1,020.00 | 4,684.77 |
| Special Law Enforcement Trust | 19,941.64 | - | 13,778.04 | 14,843.87 | 18,875.81 | - | 18,875.81 |
| Safe Grant | 2,371.15 | - | 1,555.00 | 352.44 | 3,573.71 | - | 3,573.71 |
| Total Primary Government | \$ 6,107,073.13 | \$ 1,517,004.55 | \$ 19,641,826.60 | \$ 22,274,057.73 | \$ 4,991,846.55 | \$ 1,014,362.63 | \$ 6,006,209.18 |

The notes to the financial statement are an integral part of this financial statement.

CITY OF FORT SCOTT, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis
For the Year Ended December 31, 2015

| Funds | Beginning Unencumbered Cash Balances | Prior Year Canceled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balances | Plus Encumbrances and Accounts Payable | Cash Balances December 31, 2015 |
|--------------------------------|--|--|-------------------------|-------------------------|---|---|---------------------------------------|
| | | | | | | | |
| Total Primary Government | \$ 6,107,073.13 | \$ 1,517,004.55 | \$ 19,641,826.60 | \$ 22,274,057.73 | \$ 4,991,846.55 | \$ 1,014,362.63 | \$ 6,006,209.18 |
| Component Units | | | | | | | |
| Fort Scott Public Library | | | | | | | |
| General Fund | 707,026.93 | - | 278,825.70 | 237,930.07 | 747,922.56 | - | 747,922.56 |
| Total Reporting Entity | <u>\$ 6,814,100.06</u> | <u>\$ 1,517,004.55</u> | <u>\$ 19,920,652.30</u> | <u>\$ 22,511,987.80</u> | <u>\$ 5,739,769.11</u> | <u>\$ 1,014,362.63</u> | <u>\$ 6,754,131.74</u> |
| Composition of Cash | | | | | | | |
| Primary Government | | | | | | | |
| General Checking Accounts..... | | | | | | | \$ 6,006,209.18 |
| Total Primary Government | | | | | | | <u>6,006,209.18</u> |
| Component Units | | | | | | | |
| Fort Scott Public Library | | | | | | | |
| Cash in Bank Accounts..... | | | | | | | <u>747,922.56</u> |
| Total Reporting Entity | | | | | | | <u>\$ 6,754,131.74</u> |

The notes to the financial statement are an integral part of this financial statement.

CITY OF FORT SCOTT, KANSAS

Notes to the Financial Statement For the Year Ended December 31, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of the City of Fort Scott, Kansas has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Kansas Municipal Audit and Accounting Guide (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. The more significant of the City's accounting policies follow.

Nature of the Organization

The City of Fort Scott, Kansas (the City) was incorporated as a city of the first class on February 27, 1860, under the provision of K.S.A. 13-101 et seq. The City operates under a Commission-City Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, water and sewer, health and social services, culture-recreation, education, public improvements, planning and zoning, and general administrative services. The City of Fort Scott, Kansas (the City) is a municipal corporation governed by an elected five-member commission.

Reporting Entity

This financial statement presents the City of Fort Scott, Kansas (the primary government) and its related municipal entities. Related municipal entities are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Discretely Presented Related Municipal Entities. The related municipal entities section of the financial statement includes the financial data of the discretely presented related municipal entities. These related municipal entities are reported separately to emphasize that they are legally separate from the City. The governing bodies of these component units are appointed by the City.

1. Library Board - The City of Fort Scott Library Board operates the City's public library. Acquisition or disposition of real property by the Board must be approved by the City. Bond issuances must also be approved by the City.

The Fort Scott Housing Authority operates the City's housing projects. The Housing Authority can sue and be sued, and can buy, sell, or lease real property. Bond ordinances must be approved by the City. The Housing Authority's financial statements should be included with the City's financial statement. However, the statements are omitted in an apparent departure from generally accepted accounting principles.

There are no other separate entities related to the City which should be accounted for in the City's financial statement.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its cash, liabilities, fund equity, revenues and expenditures. The various funds are grouped by type in the financial statement. The types of funds maintained by the City are as follows:

General Fund - the chief operating fund used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund -- used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Funds -- used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds - funds financed in whole or part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Funds - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

As discussed previously, the Fort Scott Housing Authority, a related municipal entity, has been omitted from this financial statement.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. As stated in Note 13, the Public Safety Equipment, Capital Improvement Sales Tax, E911 Telephone Tax, Transient Guest Tax, and Community Improvement District Funds were amended in 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year-end.

A legal operating budget is not required for certain special purpose funds, capital project funds, and trust funds.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Deposits and Investments

Deposits and investments include checking accounts, money market checking accounts, and the state of Kansas Municipal Investment Pool. Kansas statutes permit investment in time deposits and the Kansas Municipal Investment Pool.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1st of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31st, such taxes are a lien on the property.

Special Assessments

Kansas statutes require projects financed in part by special assessments to be financed through the issuance of general obligations bonds which are secured by the full faith and credit of the City. Special assessments paid prior to the issuance of general obligation bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of general obligation bonds are recorded as revenue in the bond and interest fund. Further, state statutes require levying additional general ad valorem property taxes in the Debt Service Fund to finance delinquent special assessments receivable.

Accordingly, special assessments are accounted for within the Debt Service Fund. Special assessments are levied over a ten or fifteen-year period and annual installments are due and payable with annual ad valorem property taxes. The City may foreclose liens against property benefited by special assessments when delinquent assessments are two years in arrears. At December 31, the special assessment taxes levied are a lien on the property.

Long-Term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

Compensated Absences

All regular full-time employees are eligible for vacation benefits. Employees are allowed to accumulate and carry forward a maximum of 160 hours (12 shift days for Fire Department Personnel). Hours accumulated and not taken in excess of these limits at December 31 of each year are lost by the employees. New employees must work a minimum of six months to utilize earned vacation benefits. Unused vacation benefits are paid to employees when employment with the City terminates.

All regular full-time employees are also eligible for sick leave benefits. All regular full-time service employees with 12 years of continuous service will be paid for half of accumulated sick hours on the books upon death or retirement. Unused sick leave benefits are lost when employment with the City terminates unless due to death or retirement. Employees accrue sick leave at the rate of 10 days per year with a maximum of 120 days (six shift days per year with a maximum of 72 shift days for Fire Department Personnel). The City accrues a liability for compensated absences that meet the following criteria:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)
Compensated Absences (Continued)

1. The City's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the City has accrued a liability for vacation and sick pay which has been earned but not taken by City employees.

Pension Plan

Substantially all full-time City employees are members of the State of Kansas Public Employees Retirement System or the State of Kansas Police and Firemen's Retirement System, both of which are multi-employer statewide pension plans. The City's policy is to fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Termination and Post Employment Benefits

No termination benefits are provided to City employees when employment with the City ends except for the accrued compensated absences as discussed in Note 1.

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the City under this program.

2. **COMPLIANCE, STEWARDSHIP, AND ACCOUNTABILITY**

Compliance With Kansas Statutes

The financial statement is designed to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement, several funds show negative unencumbered cash balances in apparent violation of the Kansas cash basis law. However, these are apparently not violations of the cash basis law due to numerous grant money receivables as of December 31, 2015. The City was in apparent compliance with these Kansas laws.

Compliance With Revenue Bond Covenants

The City's General Obligation Sales Tax Bonds require sales taxes to be collected of an amount at least equal to the debt service to be paid on the bonds. Sales taxes authorized by the citizens were placed in the Water and Wastewater Utility Funds in an amount equal to the debt service on the bonds. The remaining sales tax receipts were recorded in the Capital Improvement Sales Tax Fund.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at the local bank and the Kansas Municipal Investment Pool.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City does not have any "peak periods" designated.

At December 31, 2015 the City's carrying amount of deposits was \$6,006,209.18 and the bank balance was \$6,027,283.26. The bank balances was held by one bank resulting in no diversification of credit risk. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and \$5,777,283.26 was collateralized with securities totaling \$7,525,868.53 held by the pledging financial institutions' agents in the City's name.

4. LONG-TERM OBLIGATIONS

General Obligation Bonds

General Obligation Bonds are direct obligations and pledge the full faith and credit of the City. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. These bonds therefore are reported in the proprietary funds if they are expected to be repaid from proprietary revenues.

Debt Service Requirements

Future requirements of principal and interest are recorded in Note 14. Additional disclosures for revenue bonds are as follows:

4. **LONG-TERM OBLIGATIONS** (Continued)

| YEAR ENDED DECEMBER 31, | PRINCIPAL | INTEREST | TOTAL |
|----------------------------|------------------------|------------------------|------------------------|
| 2016 | \$ 90,641.00 | \$ 219,797.49 | \$ 310,438.49 |
| 2017 | 94,190.00 | 215,612.36 | 309,802.36 |
| 2018 | 98,493.00 | 211,477.52 | 309,970.52 |
| 2019 | 102,894.00 | 207,081.57 | 309,975.57 |
| 2020 | 108,069.00 | 202,552.19 | 310,621.19 |
| 2021 TO 2025 | 616,029.00 | 935,606.14 | 1,551,635.14 |
| 2026 TO 2030 | 765,571.00 | 785,338.25 | 1,550,909.25 |
| 2031 TO 2035 | 952,753.00 | 598,131.75 | 1,550,884.75 |
| 2036 TO 2040 | 1,186,787.00 | 364,946.22 | 1,551,733.22 |
| 2041 TO 2045 | 930,875.00 | 112,306.75 | 1,043,181.75 |
| | <u>\$ 4,946,302.00</u> | <u>\$ 3,852,850.24</u> | <u>\$ 8,799,152.24</u> |

Industrial Revenue Bonds

The City has entered into various agreements to induce businesses to locate or expand operations in Fort Scott, Kansas. In connection therewith, the City has issued industrial revenue bonds (IRB's), which require the businesses to make lease payments to trust accounts sufficient to pay debt service on the IRB's. The City is under no obligation to pay the IRB debt, which is to be paid from the lease payments made by the related businesses. At December 31, 2015, there were no industrial revenue bonds issues outstanding.

Compensated Absences

Compensated absences are accrued as detailed in Note 1. Accrued compensated absences as of December 31, 2015, consisted of vacation and sick pay in the amount of \$667,757.86.

5. **DEFINED BENEFIT PENSION PLAN**

General Information about the Pension Plan

Plan description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

5. **DEFINED BENEFIT PENSION PLANS** (Continued)

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2, KPERS 3, and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for KPERS and 27.15% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the City were \$202,386.59 for KPERS and \$360,734.84 for KP&F for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, the City's proportionate share of the collective net pension liability reported by KPERS was \$1,620,296 and \$2,028,961 for KP&F. The net pension liability totaling \$8,978,950,317 was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

The City Library's share of the net pension liability was \$111,582.

6. **SALES TO MAJOR CUSTOMER - ENTERPRISE FUNDS**

During 2015, approximately 41% of the total cubic feet of water and 34% of water sales in the Water Utility Fund were to Consolidated Rural Water District #2, Inc., Bourbon County, Kansas.

7. **RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The City manages these risks of loss through various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

8. DISCLOSURES FOR RELATED MUNICIPAL ENTITIES

FORT SCOTT PUBLIC LIBRARY

The Library's basis of accounting is the same as the City's basis as described in Note 1. The Library is not subject to the budgetary statutes applicable to Cities in the State of Kansas. Copies of the Library's financial statements may be obtained at the Fort Scott Public Library. Cash consists of deposits in bank accounts fully secured by FDIC insurance. The Library participates in the KPER's retirement system referred to in Note 5. The Library manages exposure to various risks of loss due to torts; theft of, damage to, or destruction to assets; errors and omissions; and injuries to employees: employees health and life; and natural disasters by purchasing various insurance policies.

9. INTERFUND TRANSFERS

Operating transfers were as follows:

| Transfer To Fund | Transfer From Fund | K.S.A. Statutory Authority | Amount |
|---------------------------------|--------------------------------|----------------------------------|--------------|
| General | Economic Development | (2) | \$ 25,000.00 |
| General | Aquatic Center/BRCC Project | (3) | 266,295.00 |
| General | Capital Improvement Sales Tax | (2) | 23,141.96 |
| General | Water Utility | 12-825d | 225,000.00 |
| General | Wastewater Utility | 12-825d | 150,000.00 |
| Special Streets & Highways | General | 12-1,119 | 300,000.00 |
| Equipment Reserve | General | 12-1,117 | 60,000.00 |
| Capital Improvements | General | 12-1,118 | 165,000.00 |
| Debt Service | Aquatic Center/BRCC Project | (1) | 417,515.00 |
| Debt Service | Water Utility | 12-825d (1) | 985,884.99 |
| Debt Service | Wastewater Utility | 12-825d (1) | 140,249.09 |
| Debt Service | Stormwater Utility | 12-825d (1) | 67,107.68 |
| CDBG Wall Street Sidewalks | Capital Improvements | (2) | 26,990.00 |
| Quiet Zone Project | Transient Guest Tax | (2) | 60,000.00 |
| Safe Routes to Schools Project | Capital Improvements | (2) | 71,665.00 |
| US 69 Widening Project | Capital Improvements Sales Tax | (2) | 43,133.90 |
| US 69 Widening Project | Capital Improvements | (2) | 30,000.00 |
| National Avenue - 6th to 13th | General | (2) | 266,295.00 |
| National Avenue - 6th to 13th | Capital Improvement Sales Tax | (2) | 156,083.00 |
| National Avenue - 6th to 13th | Water Utility | 12-825d | 869,588.59 |
| National Avenue - 6th to 13th | Stormwater Utility | 12-825d | 700,123.00 |
| Gold Course Clubhouse | Capital Improvements | (2) | 28,108.91 |
| Gold Course Clubhouse | Golf Course Trust | (2) | 30,000.00 |
| KODT - Airport Design Ramp | Capital Improvements | (2) | 67,500.00 |
| US 69 Access Management Project | Capital Improvements | (2) | 118,990.00 |
| FAA Project Grant | Capital Improvements | (2) | 7,183.09 |

(1) These transfers are to transfer money to pay all debt service from the Debt Service Fund.

(2) These transfers are actually reimbursed expenses.

(3) The Ordinance authorizing the sales tax allowed for transfers to the General Fund to pay for costs associated with BRCC or the operating the aquatic center.

10. CAPITAL PROJECTS

Capital projects with approved change orders compared with expenditures from inception are as follows:

| | <u>Project Authorization</u> | <u>Expenditures to Date</u> |
|--|----------------------------------|---------------------------------|
| <u>CDBG Wall Street Sidewalks Project (Fund 252)</u> | | |
| Project to be Completed by January 2017 | | |
| CDBG Grant | \$ 221,400.00 | |
| Reimbursements or Transfers | 26,990.00 | |
| Totals | <u>\$ 248,390.00</u> | <u>\$ 22,064.35</u> |
| <u>North National Bridge Project (Fund 301)</u> | | |
| Project Completed | | |
| Proceeds from Long Term Debt | \$ 765,648.80 | |
| Reimbursements or Transfers | 911.80 | |
| Totals | <u>\$ 766,560.60</u> | <u>\$ 766,560.60</u> |
| <u>18th & 23rd Streets Project (Fund 302)</u> | | |
| Project Still in Process | | |
| Federal Grant Aid | \$ 1,999,659.00 | |
| State Aid | 731,000.00 | |
| Reimbursements or Transfers | 57,589.38 | |
| Totals | <u>\$ 2,788,248.38</u> | <u>\$ 596,858.76</u> |
| <u>Ballfield Project (Fund 42)</u> | | |
| Project Still in Process | | |
| Private Donations | \$ 3,682,775.25 | |
| Totals | <u>\$ 3,682,775.25</u> | <u>\$ 3,654,862.21</u> |
| <u>Riverfront Project (Fund 304)</u> | | |
| Project Still in Process | | |
| Federal Aid | \$ 252,830.97 | |
| Reimbursements or Transfers | - | |
| Totals | <u>\$ 252,830.97</u> | <u>\$ 252,830.97</u> |
| <u>BJA Bullet Vests Grant (Fund 305)</u> | | |
| Ongoing, annual projects | | |
| Federal Aid | \$ 3,640.91 | |
| Reimbursements or Transfers | 3,640.90 | |
| Totals | <u>\$ 7,281.81</u> | <u>\$ 7,281.81</u> |

10. CAPITAL PROJECTS (Continued)

| | Project Authorization | Expenditures to Date |
|--|--------------------------|-------------------------|
| <u>Quiet Zone Project (Fund 306)</u> | | |
| Project Completed | | |
| Reimbursements or Transfers | \$ 165,000.00 | |
| Totals | <u>\$ 165,000.00</u> | <u>\$ 164,389.81</u> |
| <u>Safe Routes to Schools Project (Fund 307)</u> | | |
| Project Still in Process | | |
| Intergovernmental Grant | \$ 71,655.00 | |
| Reimbursements or Transfers | <u>71,655.00</u> | |
| Totals | <u>\$ 143,310.00</u> | <u>\$ 23,934.50</u> |
| <u>Skate for Scholars (Fund 308)</u> | | |
| Project Still in Process | | |
| Miscellaneous | \$ 54,020.00 | |
| Totals | <u>\$ 54,020.00</u> | <u>\$ 47,000.00</u> |
| <u>YAT Ellis Park Project (Fund 309)</u> | | |
| Project Still in Process | | |
| Miscellaneous | \$ 756,425.45 | |
| Reimbursements or Transfers | <u>7,978.00</u> | |
| Totals | <u>\$ 764,403.45</u> | <u>\$ 714,661.89</u> |
| <u>KDWP Gunn Park Grant (Fund 310)</u> | | |
| Project Still in Process | | |
| Miscellaneous | \$ 39,990.00 | |
| Reimbursements or Transfers | <u>53,010.00</u> | |
| Totals | <u>\$ 93,000.00</u> | <u>\$ 93,000.00</u> |
| <u>Urgent Need Flood Grant (Fund 311)</u> | | |
| Project Completed | | |
| Federal Aid | \$ 2,000,000.00 | |
| Totals | <u>\$ 2,000,000.00</u> | <u>\$ 1,976,060.00</u> |
| <u>US 69 Widening Project (Fund 313)</u> | | |
| Project Still in Process | | |
| Federal Aid | \$ 690,000.00 | |
| Reimbursements or Transfers | <u>367,000.00</u> | |
| Totals | <u>\$ 1,057,000.00</u> | <u>\$ 325,714.99</u> |

10. CAPITAL PROJECTS (Continued)

| | Project Authorization | Expenditures to Date |
|---|--------------------------|-------------------------|
| <u>National Avenue - 6th to 13th Project (Fund 314)</u> | | |
| Project Still in Process | | |
| Federal Aid | Paid by the State | |
| Reimbursements or Transfers | 2,541,862.59 | |
| Totals | <u>\$ 2,541,862.59</u> | <u>\$ 2,541,865.29</u> |
| <u>Golfcourse Clubhouse Project (Fund 315)</u> | | |
| Project Still in Process | | |
| Private Donations | \$ 53,000.00 | |
| Reimbursements or Transfers | 105,000.00 | |
| Totals | <u>\$ 158,000.00</u> | <u>\$ 103,373.81</u> |
| <u>KDOT - Airport Design Ramp (Fund 316)</u> | | |
| Project Still in Process | | |
| Federal Aid | \$ 61,750.00 | |
| Reimbursements or Transfers | 70,750.00 | |
| Totals | <u>\$ 132,500.00</u> | <u>\$ 83,450.00</u> |
| <u>US 69 Access Management Project (Fund 317)</u> | | |
| Project Still in Process | | |
| Intergovernmental Grant | \$ - | |
| Reimbursements or Transfers | 118,990.00 | |
| Totals | <u>\$ 118,990.00</u> | <u>\$ 87,615.00</u> |
| <u>FAA Airport Windcone Project (Fund 316)</u> | | |
| Project Still in Process | | |
| Intergovernmental Grant | \$ 47,603.00 | |
| Reimbursements or Transfers | 7,183.09 | |
| Totals | <u>\$ 54,786.09</u> | <u>\$ 52,480.93</u> |
| <u>Unsung Heroes Park Project (Fund 320)</u> | | |
| Project Still in Process | | |
| Miscellaneous | \$ 1,500.00 | |
| Reimbursements or Transfers | 1,500.00 | |
| Totals | <u>\$ 3,000.00</u> | <u>\$ -</u> |

11. CONTINGENCIES

Grants are subject to additional audits by regulatory agents, the purpose of which is to ensure compliance with the specific conditions of the grants. Any liability for reimbursement which may arise as a result of the audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material and would not be payable by the City.

12. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to December 31, 2015 through May 16, 2015, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements or disclosure in the notes to the financial statements.

13. BUDGET AMENDMENTS

| | Original Budget | Amended Budget |
|--|--------------------|---------------------|
| <u>Public Safety Equipment Fund</u> | | |
| Cash Receipts | | |
| Taxes | \$ 99,277 | \$ 93,680 |
| Total Cash Receipts | 99,277 | 93,680 |
| Unencumbered Cash, January 1 | - | 54,409 |
| Resources Available | <u>\$ 99,277</u> | <u>\$ 148,089</u> |
| Expenditures | | |
| Public Safety | | |
| Capital Outlay | \$ 26,797 | \$ 148,089 |
| Debt Service on Lease Purchase | 72,480 | - |
| Total Expenditures | <u>\$ 99,277</u> | <u>\$ 148,089</u> |
| | Original Budget | Amended Budget |
| <u>Capital Improvement Sales Tax Fund</u> | | |
| Cash Receipts | | |
| Intergovernmental | \$ 772,292 | \$ 762,477 |
| Total Cash Receipts | 772,292 | 762,477 |
| Unencumbered Cash, January 1 | 54,409 | 338,846 |
| Resources Available | <u>\$ 826,701</u> | <u>\$ 1,101,323</u> |
| Expenditures | | |
| Public Works | \$ - | \$ 289,400 |
| Operating Transfers to Other Funds | 837,855 | 811,923 |
| Total Expenditures | <u>\$ 837,855</u> | <u>\$ 1,101,323</u> |
| | Original Budget | Amended Budget |
| <u>Community Improvement District Fund</u> | | |
| Cash Receipts | | |
| Intergovernmental | \$ 24,064 | \$ 35,000 |
| Total Cash Receipts | 24,064 | 35,000 |
| Unencumbered Cash, January 1 | - | - |
| Resources Available | <u>\$ 24,064</u> | <u>\$ 35,000</u> |
| Expenditures | | |
| General Government | \$ 24,064 | \$ 35,000 |
| Total Expenditures | <u>\$ 24,064</u> | <u>\$ 35,000</u> |

13. BUDGET AMENDMENTS (Continued)

| <u>Transient Guest Tax Fund</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
|------------------------------------|----------------------------|---------------------------|
| Cash Receipts | | |
| Intergovernmental | \$ 80,000 | \$ 120,000 |
| Total Cash Receipts | 80,000 | 120,000 |
| Unencumbered Cash, January 1 | - | 20,000 |
| Resources Available | <u>\$ 80,000</u> | <u>\$ 140,000</u> |
| Expenditures | | |
| Economic Development | \$ 54,000 | \$ 110,000 |
| Operating Transfers to Other Funds | 26,000 | 30,000 |
| Total Expenditures | <u>\$ 80,000</u> | <u>\$ 140,000</u> |
| | | |
| <u>E911 Telephone Tax Fund</u> | <u>Original Budget</u> | <u>Amended Budget</u> |
| Cash Receipts | | |
| Intergovernmental | \$ 75,471 | \$ 72,147 |
| Other Receipts | - | 59,305 |
| Total Cash Receipts | 75,471 | 72,147 |
| Unencumbered Cash, January 1 | - | - |
| Resources Available | <u>\$ 75,471</u> | <u>\$ 72,147</u> |
| Expenditures | | |
| Public Safety | \$ 75,471 | \$ 131,452 |
| Total Expenditures | <u>\$ 75,471</u> | <u>\$ 131,452</u> |

14. LONG-TERM DEBT OBLIGATIONS

Details about the City's long-term obligations, changes in long term debt, and current maturities and interest for the next five years and in five year increments through maturity are recorded on the following two pages:

14. LONG TERM OBLIGATIONS (Continued)

| Issue | Interest Rates | Amount of Issue | Date of Issue | Date of Final Maturity | Balances Beginning of Year | Additions/ New Debt | Reductions/ Principal Paid | Balances End of Year | Interest Paid |
|--|----------------|-----------------|---------------|------------------------|----------------------------|---------------------|----------------------------|----------------------|---------------|
| <u>General Obligation Bonds</u> | | | | | | | | | |
| Series 2010-A | 1.75% - 3.75% | 1,295,000 | 4/1/2010 | 10/1/2024 | \$ 875,000 | \$ - | \$ 115,000 | \$ 760,000 | \$ 26,278 |
| Series 2011-A | 1.50% - 3.35% | 775,000 | 3/1/2011 | 10/1/2021 | 580,000 | - | 75,000 | 505,000 | 16,898 |
| Series 2011-B | 1.25% - 2.05% | 3,900,000 | 12/1/2011 | 10/1/2021 | 2,865,000 | - | 370,000 | 2,495,000 | 47,515 |
| Series 2009 - Streets / Waterline | 1.90% - 4.20% | 2,005,000 | 6/1/2009 | 10/1/2024 | 1,380,000 | - | 145,000 | 1,235,000 | 46,945 |
| Series 2012-A | 2.00% - 2.25% | 5,620,000 | 3/6/2012 | 8/1/2025 | 4,695,000 | - | 385,000 | 4,310,000 | 95,535 |
| Series 2012-B | 1.00% - 1.75% | 1,795,000 | 8/7/2012 | 10/1/2022 | 1,475,000 | - | 170,000 | 1,305,000 | 18,913 |
| Total General Obligation Bonds | | | | | 11,870,000 | - | 1,260,000 | 10,610,000 | 252,083 |
| <u>Revolving Loans, Kansas Department of Health and Environment & Transportation</u> | | | | | | | | | |
| WWTP Improvements-C20 134402 | 3.49% | 2,169,247 | 3/8/2001 | 2/1/2026 | 666,529 | - | 79,200 | 587,328 | 22,577 |
| Brick Streets and Sidewalks-TR0076 | 4.00% | 400,000 | 5/6/2008 | 8/1/2027 | 148,877 | - | 8,984 | 139,893 | 5,970 |
| Wall Street Klink Project-TR0122 | 4.00% | 400,000 | 8/4/2009 | 8/1/2019 | 84,604 | - | 15,626 | 68,978 | 3,384 |
| Total Revolving Loans | | | | | 900,009 | - | 103,810 | 796,200 | 31,931 |
| <u>Revenue Bonds</u> | | | | | | | | | |
| Sewer Utility, Series A,B 2005 | 4.25% | 3,460,200 | 12/15/2005 | 12/15/2045 | 3,094,177 | - | 49,875 | 3,044,302 | 131,503 |
| Sewer Utility, Series A 2001 | 4.75% | 2,290,000 | 9/13/2001 | 9/13/2041 | 1,939,000 | - | 37,000 | 1,902,000 | 92,103 |
| Total Revenue Bonds | | | | | 5,033,177 | - | 86,875 | 4,946,302 | 223,605 |
| <u>Capital Leases</u> | | | | | | | | | |
| 2009 Freight Liner | 4.08% | 181,607 | 3/18/2010 | 4/1/2020 | 117,536 | - | 17,684 | 99,851 | 4,795 |
| Excavator | 1.98% | 50,472 | 5/9/2012 | 5/25/2015 | 7,200 | - | 7,200 | - | 30 |
| Golf Course | 4.00% | 396,249 | 5/1/2012 | 4/1/2021 | 268,949 | - | 38,077 | 230,872 | 10,065 |
| Street Lights | 2.45% | 58,015 | 7/9/2012 | 7/9/2017 | 35,665 | - | 11,593 | 24,072 | 886 |
| Computer Accounting System | 2.38% | 147,931 | 10/1/2013 | 10/1/2018 | 112,642 | - | 28,991 | 83,651 | 2,421 |
| Street Sweeper | 2.38% | 168,000 | 10/18/2013 | 10/18/2018 | 127,782 | - | 32,887 | 94,895 | 2,746 |
| Total Capital Leases | | | | | 669,774 | - | 136,432 | 533,341 | 20,944 |
| | | | | | \$ 18,472,960 | \$ - | \$ 1,587,117 | \$ 16,885,843 | \$ 528,563 |

14. LONG TERM OBLIGATIONS (Continued)

| Issue | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2025 | 2026 | 2030 | 2031 | 2036 | 2041 | Totals |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
| Principal | | | | | | | | | | | | | |
| General Obligation Bonds | \$ 1,305,000 | \$ 1,330,000 | \$ 1,370,000 | \$ 1,405,000 | \$ 1,300,000 | \$ 3,900,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,610,000 |
| Revolving Loans, Kansas Department of Health & Environment & Transportation | 107,583 | 111,494 | 115,548 | 119,721 | 105,094 | 209,108 | 27,651 | - | - | - | - | - | 796,199 |
| Revenue Bonds | 90,641 | 94,190 | 98,493 | 102,894 | 108,069 | 616,029 | 765,571 | 930,875 | 930,875 | 930,875 | 930,875 | 930,875 | 4,946,302 |
| Capital Leases | 133,269 | 137,484 | 113,160 | 65,424 | 68,090 | 15,914 | - | - | - | - | - | - | 533,341 |
| Total Principal | \$ 1,636,493 | \$ 1,673,168 | \$ 1,697,201 | \$ 1,693,038 | \$ 1,581,253 | \$ 4,741,051 | \$ 793,222 | \$ 930,875 | \$ 1,186,787 | \$ 930,875 | \$ 1,186,787 | \$ 930,875 | \$ 16,885,842 |
| Interest | | | | | | | | | | | | | |
| General Obligation Bonds | \$ 227,425 | \$ 203,863 | \$ 179,055 | \$ 151,275 | \$ 121,073 | \$ 237,380 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,120,070 |
| Revolving Loans, Kansas Department of Health & Environment & Transportation | 28,157 | 24,246 | 20,193 | 15,991 | 11,637 | 18,328 | 1,662 | - | - | - | - | - | 120,215 |
| Revenue Bonds | 219,797 | 215,612 | 211,478 | 207,082 | 202,552 | 935,606 | 785,338 | 598,132 | 364,946 | 112,307 | 3,852,850 | 112,307 | 3,852,850 |
| Capital Leases | 16,877 | 12,679 | 8,364 | 5,198 | 2,531 | 133 | - | - | - | - | - | - | 45,782 |
| Total Interest | \$ 492,257 | \$ 456,400 | \$ 419,089 | \$ 379,546 | \$ 337,793 | \$ 1,191,447 | \$ 787,001 | \$ 598,132 | \$ 364,946 | \$ 112,307 | \$ 3,852,850 | \$ 112,307 | \$ 5,138,917 |
| Total Principal and Interest | \$ 2,128,750 | \$ 2,129,568 | \$ 2,116,290 | \$ 2,072,584 | \$ 1,919,047 | \$ 5,932,498 | \$ 1,580,223 | \$ 1,550,885 | \$ 1,551,733 | \$ 1,043,182 | \$ 22,024,759 | \$ 1,043,182 | \$ 22,024,759 |

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

CITY OF FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| Funds | Certified Budget | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Charged to Current Year Budget | Variance - Over (Under) |
|--------------------------------|-------------------------|--|-----------------------------------|--|-------------------------------|
| | | | | | |
| General Fund | \$ 6,375,933.00 | \$ 21,090.86 | \$ 6,397,023.86 | \$ 5,668,661.11 | \$ (728,362.75) |
| Special Purposes Funds: | | | | | |
| Public Library | 268,132.00 | - | 268,132.00 | 255,269.51 | (12,862.49) |
| Public Safety Equipment | 148,089.00 | - | 148,089.00 | 135,489.19 | (12,599.81) |
| Economic Development | 501,686.00 | - | 501,686.00 | 161,600.04 | (340,085.96) |
| Special Streets & Highways | 873,158.00 | - | 873,158.00 | 712,032.16 | (161,125.84) |
| Special Parks & Recreation | 24,115.00 | - | 24,115.00 | 17,549.40 | (6,565.60) |
| Special Alcohol & Drugs | 48,493.00 | - | 48,493.00 | 8,342.08 | (40,150.92) |
| E911 Telephone Tax | 131,452.00 | - | 131,452.00 | 121,949.86 | (9,502.14) |
| Transient Guest Tax | 140,000.00 | - | 140,000.00 | 126,697.00 | (13,303.00) |
| Capital Improvement Sales Tax | 1,101,323.00 | - | 1,101,323.00 | 455,459.24 | (645,863.76) |
| Community Improvement District | 35,000.00 | - | 35,000.00 | 30,632.10 | (4,367.90) |
| Aquatic Center and BRCC | 930,158.00 | - | 930,158.00 | 683,810.00 | (246,348.00) |
| CDBG Eco Devo Revolving Loan | 263,184.00 | - | 263,184.00 | - | (263,184.00) |
| Bond and Interest Fund | | | | | |
| Debt Service | 2,110,455.00 | - | 2,110,455.00 | 1,958,303.32 | (152,151.68) |
| Business Funds: | | | | | |
| Water Utility | 4,565,150.00 | - | 4,565,150.00 | 4,031,406.27 | (533,743.73) |
| Wastewater Utility | 2,204,503.00 | - | 2,204,503.00 | 1,339,169.49 | (865,333.51) |
| Stormwater Utility | 831,576.00 | - | 831,576.00 | 789,349.69 | (42,226.31) |
| | <u>\$ 20,552,407.00</u> | | | | |

**CITY OF FORT SCOTT, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|--------------------------------------|---------------------|------------------------|-------------------------------|
| Receipts | | | |
| Taxes | | | |
| Ad Valorem property tax | \$ 1,412,066.68 | \$ 1,493,936.00 | \$ (81,869.32) |
| Delinquent | 64,886.01 | 100,000.00 | (35,113.99) |
| Motor vehicle | 164,412.73 | 162,252.00 | 2,160.73 |
| Special assessments | 12,906.04 | 1,000.00 | 11,906.04 |
| Sales tax | 1,602,562.56 | 1,690,002.00 | (87,439.44) |
| Intergovernmental | | | |
| State special alcohol tax | 13,075.05 | 13,470.00 | (394.95) |
| Utility franchise taxes | 810,478.54 | 801,271.00 | 9,207.54 |
| KDOT STEP Grant-Federal | 5,090.86 | - | 5,090.86 |
| DARE grant | 300.00 | - | 300.00 |
| Licenses and Permits | | | |
| Licenses and permits | 15,667.00 | 13,500.00 | 2,167.00 |
| Other fees | 2,715.00 | 2,190.00 | 525.00 |
| Fines, Forfeitures and Penalties | | | |
| Municipal court fines | 104,100.38 | 112,516.00 | (8,415.62) |
| Charges for Services | | | |
| Shelter House Rental | 8,754.00 | 4,105.00 | 4,649.00 |
| Memorial Hall receipts | - | 2,150.00 | (2,150.00) |
| Lease income | 17,162.75 | 18,823.00 | (1,660.25) |
| Swimming pool receipts | 61,870.19 | 66,576.00 | (4,705.81) |
| Baseball complex receipts | 17,335.38 | 41,500.00 | (24,164.62) |
| Golf course receipts | 136,724.59 | 136,155.00 | 569.59 |
| Buck Run Com Center receipts | 19,487.53 | 20,168.00 | (680.47) |
| Airport revenue | 118,485.08 | 112,430.00 | 6,055.08 |
| Use of Money and Property | | | |
| Interest earned | 1,077.47 | 1,500.00 | (422.53) |
| Sales of property | 24,215.41 | - | 24,215.41 |
| Proceeds from lease purchase | - | - | - |
| Other Income | | | |
| Payments in lieu of taxes | 25,796.08 | 25,082.00 | 714.08 |
| Miscellaneous | 29,565.77 | 48,287.00 | (18,721.23) |
| Reimbursed Expenses | 16,000.00 | | 16,000.00 |
| Mercy Hospital participation | 26,025.00 | 30,000.00 | (3,975.00) |
| Dispatching services | 78,475.00 | 80,000.00 | (1,525.00) |
| Operating Transfers from Other Funds | | | |
| Economic Development | 25,000.00 | 25,000.00 | - |
| Aquatic Center and BRCC | 266,295.00 | 266,295.00 | - |
| Capital Improvement Sales Tax | 23,141.96 | 23,142.00 | (0.04) |
| Water Utility | 225,000.00 | 225,000.00 | - |
| Wastewater Utility | 150,000.00 | 150,000.00 | - |
| Total Receipts | <u>5,478,672.06</u> | <u>\$ 5,666,350.00</u> | <u>\$ (187,677.94)</u> |

CITY OF FORT SCOTT, KANSAS
GENERAL FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|----------------------|----------------|----------------|-------------------------------|
| Expenditures | | | |
| City Commission | | | |
| Contractual services | \$ 4,153.36 | \$ 11,500.00 | \$ (7,346.64) |
| Commodities | 377.96 | 2,500.00 | (2,122.04) |
| Capital outlay | - | - | - |
| City Manager | | | |
| Personal services | 50,680.57 | 72,709.00 | (22,028.43) |
| Contractual services | 4,346.61 | 7,500.00 | (3,153.39) |
| Commodities | 2,499.63 | 2,000.00 | 499.63 |
| Capital outlay | 277.22 | 1,000.00 | (722.78) |
| City Attorney | | | |
| Personal services | 50,193.05 | 48,395.00 | 1,798.05 |
| Contractual services | 36,396.29 | 11,500.00 | 24,896.29 |
| Commodities | 526.13 | - | 526.13 |
| Finance | | | |
| Personal services | 101,742.92 | 109,946.00 | (8,203.08) |
| Contractual services | 22,669.69 | 27,585.00 | (4,915.31) |
| Commodities | 4,993.86 | 1,500.00 | 3,493.86 |
| Capital outlay | 13,884.28 | 5,000.00 | 8,884.28 |
| Human Resources | | | |
| Personal services | 22,083.59 | 31,591.00 | (9,507.41) |
| Contractual services | 7,474.10 | 9,000.00 | (1,525.90) |
| Commodities | 1,611.46 | 1,000.00 | 611.46 |
| Capital outlay | 659.98 | 2,500.00 | (1,840.02) |
| City Clerk | | | |
| Personal services | 32,904.88 | 29,741.00 | 3,163.88 |
| Contractual services | 4,627.74 | 10,000.00 | (5,372.26) |
| Commodities | 3,820.01 | 2,500.00 | 1,320.01 |
| Capital outlay | 2,380.25 | 1,000.00 | 1,380.25 |
| Economic Development | | | |
| Personal services | 100,693.21 | 83,411.00 | 17,282.21 |
| Contractual services | 8,189.72 | 14,050.00 | (5,860.28) |
| Commodities | 1,034.89 | 1,500.00 | (465.11) |
| Capital outlay | 2,461.37 | 2,500.00 | (38.63) |
| Municipal Court | | | |
| Personal services | 42,802.63 | 43,461.00 | (658.37) |
| Contractual services | 12,371.45 | 3,600.00 | 8,771.45 |
| Commodities | - | 300.00 | (300.00) |
| General Government | | | |
| Contractual services | 352,179.09 | 400,982.00 | (48,802.91) |
| Commodities | 14,287.54 | 8,000.00 | 6,287.54 |
| Capital outlay | 4,450.35 | | 4,450.35 |

CITY OF FORT SCOTT, KANSAS
GENERAL FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|----------------------|-----------------|-----------------|-------------------------------|
| Expenditures | | | |
| Police | | | |
| Personal services | \$ 1,106,819.14 | \$ 1,256,925.00 | \$ (150,105.86) |
| Contractual services | 78,255.49 | 67,200.00 | 11,055.49 |
| Commodities | 55,677.12 | 68,500.00 | (12,822.88) |
| Capital outlay | 9,753.09 | 5,000.00 | 4,753.09 |
| Fire | | | |
| Personal services | 799,430.85 | 848,590.00 | (49,159.15) |
| Contractual services | 76,514.83 | 93,400.00 | (16,885.17) |
| Commodities | 31,808.74 | 40,000.00 | (8,191.26) |
| Capital outlay | 9,188.24 | 12,000.00 | (2,811.76) |
| Dispatch Center | | | |
| Personal services | 364,397.89 | 373,583.00 | (9,185.11) |
| Contractual services | 14,829.57 | 9,050.00 | 5,779.57 |
| Commodities | 4,857.98 | 1,435.00 | 3,422.98 |
| Capital outlay | 7,615.93 | 2,000.00 | 5,615.93 |
| Animal Control | | | |
| Personal services | 35,769.07 | 37,168.00 | (1,398.93) |
| Contractual services | 7,203.92 | 5,900.00 | 1,303.92 |
| Commodities | 693.60 | 3,000.00 | (2,306.40) |
| Capital outlay | - | 1,000.00 | (1,000.00) |
| City Codes | | | |
| Personal services | 95,152.50 | 159,482.00 | (64,329.50) |
| Contractual services | 78,831.55 | 55,000.00 | 23,831.55 |
| Commodities | 4,386.47 | 5,600.00 | (1,213.53) |
| Capital outlay | 2,336.97 | 5,000.00 | (2,663.03) |
| Airport | | | |
| Personal services | 93,968.75 | 90,156.00 | 3,812.75 |
| Contractual services | 35,124.52 | 32,594.00 | 2,530.52 |
| Commodities | 70,013.40 | 105,300.00 | (35,286.60) |
| Capital outlay | 2,133.03 | 4,500.00 | (2,366.97) |
| Parks | | | |
| Personal services | 178,169.71 | 185,373.00 | (7,203.29) |
| Contractual services | 39,058.68 | 28,365.00 | 10,693.68 |
| Commodities | 36,670.78 | 37,900.00 | (1,229.22) |
| Capital outlay | 8,942.93 | 2,000.00 | 6,942.93 |
| Ballfield | | | |
| Personal services | 34,800.22 | 40,167.00 | (5,366.78) |
| Contractual services | 43,709.37 | 33,000.00 | 10,709.37 |
| Commodities | 17,541.37 | - | 17,541.37 |
| Capital outlay | 14,697.98 | 10,000.00 | 4,697.98 |
| Aquatic Center | | | |
| Personal services | 70,481.22 | 82,896.00 | (12,414.78) |
| Contractual services | 15,873.83 | 15,804.00 | 69.83 |
| Commodities | 20,282.67 | 25,100.00 | (4,817.33) |
| Capital outlay | 16,197.23 | 2,000.00 | 14,197.23 |

CITY OF FORT SCOTT, KANSAS
GENERAL FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------|-----------------|-------------------------------|
| Expenditures | | | |
| Golf Course | | | |
| Personal services | \$ 183,890.59 | \$ 186,043.00 | \$ (2,152.41) |
| Contractual services | 45,001.95 | 46,500.00 | (1,498.05) |
| Commodities | 46,506.74 | 36,800.00 | 9,706.74 |
| Capital outlay | 17,905.39 | 7,000.00 | 10,905.39 |
| Buck Run Community Center | | | |
| Personal services | 18,817.46 | 21,992.00 | (3,174.54) |
| Contractual services | 92,956.33 | 113,300.00 | (20,343.67) |
| Commodities | 11,886.87 | 3,800.00 | 8,086.87 |
| Capital outlay | 103.20 | 2,000.00 | (1,896.80) |
| Grand Memorial Hall | | | |
| Contractual services | 7,544.97 | 22,500.00 | (14,955.03) |
| Commodities | 283.54 | 200.00 | 83.54 |
| Capital outlay | - | 1,000.00 | (1,000.00) |
| Trolley | | | |
| Personal services | 3,897.26 | 9,275.00 | (5,377.74) |
| Contractual services | 578.19 | 3,697.00 | (3,118.81) |
| Commodities | 1,417.87 | 2,000.00 | (582.13) |
| Capital outlay | - | 200.00 | (200.00) |
| Reserve | - | 363,930.00 | (363,930.00) |
| Debt Service on Lease Purchase | | | |
| Principal and Interest | 58,613.28 | 73,142.00 | (14,528.72) |
| Operating Transfers to Other Funds | | | |
| Special Streets & Highways | 300,000.00 | 300,000.00 | - |
| Equipment Reserve | 60,000.00 | 60,000.00 | - |
| Capital Improvements | 165,000.00 | 165,000.00 | - |
| BJA Bulletproof Vests Grant | - | - | - |
| YAT Ellis Park Project | - | - | - |
| National Avenue - 6th to 13th | 266,295.00 | 266,295.00 | - |
| Subtotal | | 6,375,933.00 | |
| Adjustments for Qualifying | | | |
| Budget Credits | | | |
| Grants | - | 5,090.86 | (5,090.86) |
| Reimbursements in excess of budget | - | 16,000.00 | (16,000.00) |
| Total Expenditures | 5,668,661.11 | \$ 6,397,023.86 | \$ (728,362.75) |
| Receipts Over (Under) Expenditures | (189,989.05) | | |
| Prior Year Canceled Encumbrances | - | | |
| Unencumbered Cash, Beginning | 832,280.22 | | |
| Unencumbered Cash, Ending | \$ 642,291.17 | | |

**CITY OF FORT SCOTT, KANSAS
PUBLIC LIBRARY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|-------------------|----------------------|-------------------------------|
| Receipts | | | |
| Taxes | | | |
| Ad Valorem property tax | \$ 220,097.01 | \$ 232,832.00 | \$ (12,734.99) |
| Delinquent | 9,921.31 | 10,000.00 | (78.69) |
| Motor vehicle tax | 25,251.19 | 25,300.00 | (48.81) |
| Other Receipts | | | |
| Miscellaneous | - | - | - |
| Total Receipts | <u>255,269.51</u> | <u>\$ 268,132.00</u> | <u>\$ (12,862.49)</u> |
| Expenditures | | | |
| Recreation | | | |
| Appropriation to Library Board | <u>255,269.51</u> | <u>\$ 268,132.00</u> | <u>\$ (12,862.49)</u> |
| Total Expenditures | <u>255,269.51</u> | <u>\$ 268,132.00</u> | <u>\$ (12,862.49)</u> |
| Receipts Over (Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | - | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | | |

CITY OF FORT SCOTT, KANSAS
PUBLIC SAFETY EQUIPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|---------------------|----------------------|-------------------------------|
| Receipts | | | |
| Taxes | | | |
| Ad Valorem property tax | \$ 80,791.01 | \$ 82,340.00 | \$ (1,548.99) |
| Delinquent | 3,606.80 | 3,589.00 | 17.80 |
| Motor vehicle tax | 9,281.71 | 7,751.00 | 1,530.71 |
| Total Receipts | <u>93,679.52</u> | <u>\$ 93,680.00</u> | <u>\$ (0.48)</u> |
| Expenditures | | | |
| Public Safety | | | |
| Commodities | 7,577.50 | \$ - | \$ 7,577.50 |
| Capital outlay | 105,431.93 | 148,089.00 | (42,657.07) |
| Debt Service on Lease Purchase | | | |
| Principal and Interest | 22,479.76 | - | 22,479.76 |
| Total Expenditures | <u>135,489.19</u> | <u>\$ 148,089.00</u> | <u>\$ (12,599.81)</u> |
| Receipts Over (Under) Expenditures | (41,809.67) | | |
| Prior Year Encumbrances Canceled | - | | |
| Unencumbered Cash, Beginning | <u>54,409.46</u> | | |
| Unencumbered Cash, Ending | <u>\$ 12,599.79</u> | | |

CITY OF FORT SCOTT, KANSAS
ECONOMIC DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------------|----------------------|-------------------------------|
| Receipts | | | |
| Taxes | | | |
| Ad Valorem property tax | \$ 20,217.97 | \$ 21,357.00 | \$ (1,139.03) |
| Delinquent | 912.02 | 1,000.00 | (87.98) |
| Motor vehicle tax | 2,330.63 | 2,333.00 | (2.37) |
| Use of Property and Money | | | |
| Lease Income | 157,601.04 | 149,450.00 | 8,151.04 |
| Other Receipts | | | |
| Miscellaneous | - | - | - |
| Total Receipts | <u>181,061.66</u> | <u>\$ 174,140.00</u> | <u>\$ 6,921.66</u> |
| Expenditures | | | |
| Economic Development | | | |
| Contractual services | 136,600.04 | \$ 148,750.00 | \$ (12,149.96) |
| Commodities | - | - | - |
| Capital outlay | - | - | - |
| Reserve | - | 327,936.00 | (327,936.00) |
| Operating Transfers to Other Funds | | | |
| General Fund | <u>25,000.00</u> | <u>25,000.00</u> | <u>-</u> |
| Total Expenditures | <u>161,600.04</u> | <u>\$ 501,686.00</u> | <u>\$ (340,085.96)</u> |
| Receipts Over (Under) Expenditures | 19,461.62 | | |
| Unencumbered Cash, Beginning | <u>322,723.70</u> | | |
| Unencumbered Cash, Ending | <u>\$ 342,185.32</u> | | |

CITY OF FORT SCOTT, KANSAS
SPECIAL STREETS & HIGHWAYS FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------------|----------------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| State gasoline tax | \$ 207,610.40 | \$ 204,030.00 | \$ 3,580.40 |
| State connecting links | 7,403.99 | 7,400.00 | 3.99 |
| Use of Property and Money | | | |
| Proceeds from lease purchases | - | - | - |
| Other Receipts | | | |
| Reimbursed expenses | - | - | - |
| Operating Transfer from Other Fund | | | |
| General | 300,000.00 | 300,000.00 | - |
| Total Receipts | <u>515,014.39</u> | <u>\$ 511,430.00</u> | <u>\$ 3,584.39</u> |
| Expenditures | | | |
| Public Streets | | | |
| Personal services | 349,369.85 | \$ 347,258.00 | \$ 2,111.85 |
| Contractual services | 107,967.27 | 97,537.00 | 10,430.27 |
| Commodities | 78,301.13 | 64,500.00 | 13,801.13 |
| Capital outlay | 162,105.11 | 150,000.00 | 12,105.11 |
| Reserve | - | 196,196.00 | (196,196.00) |
| Debt Service on Lease Purchase | | | |
| Principal and Interest | 14,288.80 | 17,667.00 | (3,378.20) |
| Total Expenditures | <u>712,032.16</u> | <u>\$ 873,158.00</u> | <u>\$ (161,125.84)</u> |
| Receipts Over (Under) Expenditures | (197,017.77) | | |
| Prior Year Encumbrances Canceled | - | | |
| Unencumbered Cash, Beginning | <u>338,779.99</u> | | |
| Unencumbered Cash, Ending | <u>\$ 141,762.22</u> | | |

CITY OF FORT SCOTT, KANSAS
SPECIAL PARKS & RECREATION FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|---------------------|---------------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| State special alcohol tax | \$ 13,075.05 | \$ 13,470.00 | \$ (394.95) |
| Other Receipts | | | |
| Miscellaneous | 18,864.70 | 8,319.00 | 10,545.70 |
| Total Receipts | <u>31,939.75</u> | <u>\$ 21,789.00</u> | <u>\$ 10,150.75</u> |
| Expenditures | | | |
| Recreation | | | |
| Contractual services | 3,500.00 | \$ 3,000.00 | \$ 500.00 |
| Commodities | - | - | - |
| Capital outlay | 1,570.50 | 8,636.00 | (7,065.50) |
| Debt Service on Lease Purchase | | | |
| Principal and Interest | 12,478.90 | 12,479.00 | (0.10) |
| Total Expenditures | <u>17,549.40</u> | <u>\$ 24,115.00</u> | <u>\$ (6,565.60)</u> |
| Receipts Over (Under) Expenditures | 14,390.35 | | |
| Unencumbered Cash, Beginning | <u>5,023.96</u> | | |
| Unencumbered Cash, Ending | <u>\$ 19,414.31</u> | | |

CITY OF FORT SCOTT, KANSAS
SPECIAL ALCOHOL & DRUGS FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|---------------------|---------------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| State special alcohol tax | \$ 13,075.05 | \$ 13,470.00 | \$ (394.95) |
| Total Receipts | <u>13,075.05</u> | <u>\$ 13,470.00</u> | <u>\$ (394.95)</u> |
| Expenditures | | | |
| Public Safety | | | |
| Contractual services | 8,342.08 | \$ 48,493.00 | \$ (40,150.92) |
| Total Expenditures | <u>8,342.08</u> | <u>\$ 48,493.00</u> | <u>\$ (40,150.92)</u> |
| Receipts Over (Under) Expenditures | 4,732.97 | | |
| Unencumbered Cash, Beginning | <u>36,073.03</u> | | |
| Unencumbered Cash, Ending | <u>\$ 40,806.00</u> | | |

CITY OF FORT SCOTT, KANSAS
E911 TELEPHONE TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|---------------------|----------------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| Special telephone tax | \$ 72,926.39 | \$ 72,147.00 | \$ 779.39 |
| Other Receipts | | | |
| Miscellaneous | - | - | - |
| Total Receipts | <u>72,926.39</u> | <u>\$ 72,147.00</u> | <u>\$ 779.39</u> |
| Expenditures | | | |
| Public Safety | | | |
| Contractual services | 53,110.58 | \$ 50,000.00 | \$ 3,110.58 |
| Capital outlay | <u>68,839.28</u> | <u>81,452.00</u> | <u>(12,612.72)</u> |
| Total Expenditures | <u>121,949.86</u> | <u>\$ 131,452.00</u> | <u>\$ (9,502.14)</u> |
| Receipts Over (Under) Expenditures | (49,023.47) | | |
| Prior Year Canceled Encumbrances | 1,237.74 | | |
| Unencumbered Cash, Beginning | <u>58,068.04</u> | | |
| Unencumbered Cash, Ending | <u>\$ 10,282.31</u> | | |

CITY OF FORT SCOTT, KANSAS

TRANSIENT GUEST TAX FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------|----------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| State guest tax | \$ 119,472.86 | \$ 120,000.00 | \$ (527.14) |
| Other Receipts | | | |
| Miscellaneous | 1,947.58 | - | 1,947.58 |
| Total Receipts | 121,420.44 | \$ 120,000.00 | \$ 1,420.44 |
| Expenditures | | | |
| Economic Development | | | |
| Contractual services | 64,000.00 | \$ 110,000.00 | \$ (46,000.00) |
| Capital outlay | 2,697.00 | - | 2,697.00 |
| Operating Transfers to Other Fund | | | |
| Quiet Zone Project | 60,000.00 | 30,000.00 | 30,000.00 |
| Total Expenditures | 126,697.00 | \$ 140,000.00 | \$ (13,303.00) |
| Receipts Over (Under) Expenditures | (5,276.56) | | |
| Prior Year Canceled Encumbrances | - | | |
| Unencumbered Cash, Beginning | 20,000.00 | | |
| Unencumbered Cash, Ending | \$ 14,723.44 | | |

CITY OF FORT SCOTT, KANSAS
CAPITAL IMPROVEMENT SALES TAX FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|--------------------|------------------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| Sales tax | \$ 122,113.14 | \$ 762,477.00 | \$ (640,363.86) |
| Total Receipts | <u>122,113.14</u> | <u>\$ 762,477.00</u> | <u>\$ (640,363.86)</u> |
| Expenditures | | | |
| Public Works | | | |
| Capital outlay | 233,100.38 | \$ 289,400.00 | \$ (56,299.62) |
| Reserve | - | - | - |
| Operating Transfers to Other Funds | | | |
| General Fund | 23,141.96 | 23,142.00 | (0.04) |
| Debt Service | - | 615,670.00 | (615,670.00) |
| 18th & 23rd Streets Project | - | - | - |
| US Widening Project | 43,133.90 | - | 43,133.90 |
| National Avenue - 6th to 13th | 156,083.00 | 173,111.00 | (17,028.00) |
| FAA Airport Windcone Project | - | - | - |
| Total Expenditures | <u>455,459.24</u> | <u>\$ 1,101,323.00</u> | <u>\$ (645,863.76)</u> |
| Receipts Over (Under) Expenditures | (333,346.10) | | |
| Prior Year Canceled Encumbrances | 283,000.00 | | |
| Unencumbered Cash, Beginning | <u>55,846.44</u> | | |
| Unencumbered Cash, Ending | <u>\$ 5,500.34</u> | | |

CITY OF FORT SCOTT, KANSAS
COMMUNITY IMPROVEMENT DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|------------------|---------------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| Sales tax | \$ 30,632.10 | \$ 35,000.00 | \$ (4,367.90) |
| Total Receipts | <u>30,632.10</u> | <u>\$ 35,000.00</u> | <u>\$ (4,367.90)</u> |
| Expenditures | | | |
| General Government | | | |
| Contractual services | 30,632.10 | \$ 35,000.00 | \$ (4,367.90) |
| Total Expenditures | <u>30,632.10</u> | <u>\$ 35,000.00</u> | <u>\$ (4,367.90)</u> |
| Receipts Over (Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | <u>-</u> | | |
| Unencumbered Cash, Ending | <u>\$ -</u> | | |

**CITY OF FORT SCOTT, KANSAS
AQUATIC CENTER AND BRCC FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis

For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------------|----------------------|-------------------------------|
| Receipts | | | |
| Intergovernmental | | | |
| Sales tax | \$ 676,876.87 | \$ 714,526.00 | \$ (37,649.13) |
| Other Receipts | | | |
| Miscellaneous | - | - | - |
| Total Receipts | <u>676,876.87</u> | <u>\$ 714,526.00</u> | <u>\$ (37,649.13)</u> |
| Expenditures | | | |
| Recreation | | | |
| Contractual | - | \$ - | \$ - |
| Capital outlay | - | - | - |
| Reserve | - | 246,348.00 | (246,348.00) |
| Operating Transfers to Other Funds | | | |
| General | 266,295.00 | 266,295.00 | - |
| Debt Service | <u>417,515.00</u> | <u>417,515.00</u> | <u>-</u> |
| Total Expenditures | <u>683,810.00</u> | <u>\$ 930,158.00</u> | <u>\$ (246,348.00)</u> |
| Receipts Over (Under) Expenditures | (6,933.13) | | |
| Prior Year Canceled Encumbrances | - | | |
| Unencumbered Cash, Beginning | <u>197,611.95</u> | | |
| Unencumbered Cash, Ending | <u>\$ 190,678.82</u> | | |

CITY OF FORT SCOTT, KANSAS
BRCC RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|-----------------------------|
| Receipts | |
| Other Receipts | |
| Reimbursed Expenses | \$ 30,928.28 |
| Total Receipts | <u>30,928.28</u> |
| Expenditures | |
| General Government | |
| Capital outlay | 22,068.78 |
| Debt Service on Lease Purchase | |
| Principal and Interest | <u>-</u> |
| Total Expenditures | <u>22,068.78</u> |
| Receipts Over (Under) Expenditures | 8,859.50 |
| Unencumbered Cash, Beginning | <u>96,516.45</u> |
| Unencumbered Cash, Ending | <u><u>\$ 105,375.95</u></u> |

CITY OF FORT SCOTT, KANSAS
EQUIPMENT RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|-----------------------------|
| Receipts | |
| Other Receipts | |
| Reimbursed Expenses | \$ 5,378.00 |
| Operating Transfer from Other Fund | |
| General | <u>60,000.00</u> |
| Total Receipts | <u>65,378.00</u> |
| Expenditures | |
| General Government | |
| Capital outlay | 28,957.15 |
| Debt Service on Lease Purchase | |
| Principal and Interest | <u>11,877.56</u> |
| Total Expenditures | <u>40,834.71</u> |
| Receipts Over (Under) Expenditures | 24,543.29 |
| Unencumbered Cash, Beginning | <u>123,986.47</u> |
| Unencumbered Cash, Ending | <u><u>\$ 148,529.76</u></u> |

CITY OF FORT SCOTT, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|-------------------------------------|-----------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ 27,775.68 |
| Operating Transfers from Other Fund | |
| General | <u>165,000.00</u> |
| Total Receipts | <u>192,775.68</u> |
| Expenditures | |
| Capital Improvements | 172,970.23 |
| Operating Transfers to Other Funds | |
| CDBG Wall Street Project | 26,990.00 |
| Quiet Zone Project | - |
| Safe Routes to Schools Project | 71,665.00 |
| KDWP Gunn Park Grant | - |
| US 69 Widening Project | 30,000.00 |
| Golf Course Clubhouse | 28,108.91 |
| KDOT - Airport Design Ramp | 67,500.00 |
| US 69 Access Management Project | 118,990.00 |
| FAA Airport Windcone Project | <u>7,183.09</u> |
| Total Expenditures | <u>523,407.23</u> |
| Receipts Over (Under) Expenditures | (330,631.55) |
| Prior Year Encumbrances Canceled | - |
| Unencumbered Cash, Beginning | <u>656,538.06</u> |
| Unencumbered Cash, Ending | <u><u>\$ 325,906.51</u></u> |

CITY OF FORT SCOTT, KANSAS
CDBG ECO DEVO REVOLVING LOAN FUND
Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------|----------------|-------------------------------|
| Receipts | | | |
| Use of Property and Money | | | |
| Interest on loans repaid | - | - | - |
| Principal on loans repaid | - | - | - |
| Total Receipts | - | \$ - | \$ - |
| Expenditures | | | |
| Economic Development | | | |
| Contractual services | - | \$ 263,184.00 | \$ (263,184.00) |
| Total Expenditures | - | \$ 263,184.00 | \$ (263,184.00) |
| Receipts Over (Under) Expenditures | - | | |
| Unencumbered Cash, Beginning | 265,709.35 | | |
| Unencumbered Cash, Ending | \$ 265,709.35 | | |

CITY OF FORT SCOTT, KANSAS
DEBT SERVICE FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|--------------------------------------|----------------------|------------------------|-------------------------------|
| Receipts | | | |
| Taxes | | | |
| Ad Valorem property tax | \$ 251,856.49 | \$ 266,447.00 | \$ (14,590.51) |
| Delinquent | 10,169.86 | 7,000.00 | 3,169.86 |
| Motor vehicle | 26,493.91 | 28,953.00 | (2,459.09) |
| Operating Transfers from Other Funds | | | |
| Aquatic Center and BRCC | 417,515.00 | 417,515.00 | - |
| Capital improvement Sales Tax | - | 615,670.00 | (615,670.00) |
| Water Utility | 985,884.99 | 510,340.00 | 475,544.99 |
| Wastewater Utility | 140,249.09 | - | 140,249.09 |
| Stormwater Utility | 67,107.68 | 67,108.00 | (0.32) |
| Total Receipts | <u>1,899,277.02</u> | <u>\$ 1,913,033.00</u> | <u>\$ (13,755.98)</u> |
| Expenditures | | | |
| Debt Service on GO Bonds | | | |
| Principal | 1,260,000.00 | \$ 1,260,000.00 | \$ - |
| Interest | 252,082.50 | 252,084.00 | (1.50) |
| Debt Service on Revenue Bonds | | | |
| Principal | 86,875.00 | 86,875.00 | - |
| Interest | 223,605.02 | 223,606.00 | (0.98) |
| Debt Service on Revolving loans | | | |
| Principal | 103,809.88 | 103,811.00 | (1.12) |
| Interest | 31,930.92 | 31,932.00 | (1.08) |
| Other | - | - | - |
| Miscellaneous | | | |
| Reserve | - | 152,147.00 | (152,147.00) |
| Total Expenditures | <u>1,958,303.32</u> | <u>\$ 2,110,455.00</u> | <u>\$ (152,151.68)</u> |
| Receipts Over (Under) Expenditures | (59,026.30) | | |
| Unencumbered Cash, Beginning | <u>204,803.34</u> | | |
| Unencumbered Cash, Ending | <u>\$ 145,777.04</u> | | |

CITY OF FORT SCOTT, KANSAS
CDBG WALL STREET SIDEWALKS PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | <u>2015 Actual</u> |
|------------------------------------|-----------------------------|
| Receipts | |
| Intergovernmental | |
| Federal Grant | \$ - |
| Operating Transfer from Other Fund | - |
| Capital Improvements | <u>26,990.00</u> |
| Total Receipts | <u>26,990.00</u> |
| Expenditures | |
| Public Works | |
| Capital projects | <u>36,064.35</u> |
| Total Expenditures | <u>36,064.35</u> |
| Receipts Over (Under) Expenditures | (9,074.35) |
| Unencumbered Cash, Beginning | <u>-</u> |
| Unencumbered Cash, Ending | <u><u>\$ (9,074.35)</u></u> |

CITY OF FORT SCOTT, KANSAS
NORTH NATIONAL BRIDGE PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|----------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ - |
| Total Receipts | - |
| Expenditures | |
| Public Streets | |
| Contractual services | 911.80 |
| Total Expenditures | 911.80 |
| Prior Year Canceled Encumbrances | - |
| Receipts Over (Under) Expenditures | (911.80) |
| Unencumbered Cash, Beginning | 911.80 |
| Unencumbered Cash, Ending | \$ - |

CITY OF FORT SCOTT, KANSAS
18TH & 23RD STREETS PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|-------------------------------------|-----------------------------|
| Receipts | |
| Intergovernmental | |
| Federal grants | \$ 215,094.52 |
| Other Receipts | |
| Miscellaneous | - |
| Operating Transfer from Other Funds | |
| Capital Improvement Sales Tax | - |
| Total Receipts | <u>215,094.52</u> |
| Expenditures | |
| Public Streets | |
| Contractual services | - |
| Capital outlay | <u>251,097.00</u> |
| Total Expenditures | <u>251,097.00</u> |
| Receipts Over (Under) Expenditures | (36,002.48) |
| Prior Year Canceled Encumbrances | 1,399.40 |
| Unencumbered Cash, Beginning | <u>24,739.59</u> |
| Unencumbered Cash, Ending | <u><u>\$ (9,863.49)</u></u> |

CITY OF FORT SCOTT, KANSAS
BALLFIELD PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|----------------------------|
| Receipts | |
| Other Receipts | |
| Donations | <u>\$ 2,110,156.25</u> |
| Total Receipts | <u>2,110,156.25</u> |
| Expenditures | |
| Recreation | |
| Capital outlay | <u>1,678,627.28</u> |
| Total Expenditures | <u>1,678,627.28</u> |
| Receipts Over (Under) Expenditures | 431,528.97 |
| Prior Year Canceled Encumbrances | 4,200.00 |
| Unencumbered Cash, Beginning | <u>(407,815.93)</u> |
| Unencumbered Cash, Ending | <u><u>\$ 27,913.04</u></u> |

**CITY OF FORT SCOTT, KANSAS
RIVERFRONT PROJECT GRANT**

Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | <u>2015 Actual</u> |
|------------------------------------|------------------------|
| Receipts | |
| Intergovernmental | |
| Federal KDOT Grant | <u>\$ 22,569.26</u> |
| Total Receipts | <u>22,569.26</u> |
| Expenditures | |
| Recreation | |
| Capital outlay | <u>(49,771.62)</u> |
| Total Expenditures | <u>(49,771.62)</u> |
| Receipts Over (Under) Expenditures | 72,340.88 |
| Prior Year Canceled Encumbrances | 1,199,740.41 |
| Unencumbered Cash, Beginning | <u>(1,272,081.29)</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> |

CITY OF FORT SCOTT, KANSAS
BJA BULLETPROOF VESTS GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|------------------------------------|-----------------------|
| Receipts | |
| Intergovernmental | |
| Federal Grant | \$ 1,967.49 |
| Other Receipts | |
| Miscellaneous | - |
| Operating Transfer from Other Fund | |
| General | <u>-</u> |
| Total Receipts | <u>1,967.49</u> |
| Expenditures | |
| Public Safety | |
| Commodities | - |
| Capital outlay | <u>-</u> |
| Total Expenditures | <u>-</u> |
| Receipts Over (Under) Expenditures | 1,967.49 |
| Unencumbered Cash, Beginning | <u>(1,967.49)</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> |

CITY OF FORT SCOTT, KANSAS
QUIET ZONE PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|--------------------------------------|-----------------------|
| Receipts | |
| Operating Transfers from Other Funds | |
| Capital Improvements | \$ - |
| Transient Guest Tax | <u>60,000.00</u> |
| Total Receipts | <u>60,000.00</u> |
| Expenditures | |
| Public Safety | |
| Contractual services | - |
| Capital outlay | <u>125,444.81</u> |
| Total Expenditures | <u>125,444.81</u> |
| Receipts Over (Under) Expenditures | (65,444.81) |
| Prior Year Canceled Encumbrances | 5,100.00 |
| Unencumbered Cash, Beginning | <u>60,344.81</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> |

CITY OF FORT SCOTT, KANSAS
SAFE ROUTES TO SCHOOLS PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|-------------------------------------|----------------------------|
| Receipts | |
| Intergovernmental | |
| Grant proceeds | \$ - |
| Operating Transfer from Other Funds | |
| Capital Improvement Sales Tax | <u>71,665.00</u> |
| Total Receipts | <u>71,665.00</u> |
| Expenditures | |
| Public Works | |
| Capital projects | <u>23,934.50</u> |
| Total Expenditures | <u>23,934.50</u> |
| Receipts Over (Under) Expenditures | 47,730.50 |
| Unencumbered Cash, Beginning | <u>-</u> |
| Unencumbered Cash, Ending | <u><u>\$ 47,730.50</u></u> |

CITY OF FORT SCOTT, KANSAS
SKATE FOR SCHOLARS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|------------------------------------|----------------------------------|
| Receipts | |
| Other Receipts | |
| Donations | <u>\$ 4,020.00</u> |
| Total Receipts | <u>4,020.00</u> |
| Expenditures | |
| Recreation | |
| Capital outlay | <u>-</u> |
| Total Expenditures | <u>-</u> |
| Receipts Over (Under) Expenditures | 4,020.00 |
| Unencumbered Cash, Beginning | <u>3,000.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ 7,020.00</u></u> |

CITY OF FORT SCOTT, KANSAS
YAT ELLIS PARK PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | <u>2015 Actual</u> |
|-------------------------------------|----------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ - |
| Operating Transfer from Other Funds | |
| General | <u>-</u> |
| Total Receipts | <u>-</u> |
| Expenditures | |
| Recreation | |
| Contractual services | 908.56 |
| Commodities | 213.19 |
| Capital outlay | <u>2,099.58</u> |
| Total Expenditures | <u>3,221.33</u> |
| Receipts Over (Under) Expenditures | (3,221.33) |
| Unencumbered Cash, Beginning | <u>52,962.89</u> |
| Unencumbered Cash, Ending | <u><u>\$ 49,741.56</u></u> |

CITY OF FORT SCOTT, KANSAS
KDWP GUNN PARK GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|--------------------------------------|------------------------------|
| Receipts | |
| Intergovernmental | |
| KDWP State aid | \$ - |
| Operating Transfers from Other Funds | |
| Capital Improvements | <u>-</u> |
| Total Receipts | <u>-</u> |
| Expenditures | - |
| Recreation | - |
| Contractual services | <u>7,491.61</u> |
| Total Expenditures | <u>7,491.61</u> |
| Receipts Over (Under) Expenditures | (7,491.61) |
| Unencumbered Cash, Beginning | <u>(32,498.39)</u> |
| Unencumbered Cash, Ending | <u><u>\$ (39,990.00)</u></u> |

CITY OF FORT SCOTT, KANSAS
URGENT NEED FLOOD GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|--------------------|
| Receipts | |
| Intergovernmental | |
| HUD Federal grant | \$ 25,450.00 |
| Other Receipts | |
| Miscellaneous | - |
| Total Receipts | <u>25,450.00</u> |
| Expenditures | |
| General Government | |
| Contractual services | - |
| Capital outlay | - |
| Total Expenditures | <u>-</u> |
| Receipts Over (Under) Expenditures | 25,450.00 |
| Prior Year Encumbrances Canceled | - |
| Unencumbered Cash, Beginning | <u>(25,450.00)</u> |
| Unencumbered Cash, Ending | <u><u>-</u></u> |

CITY OF FORT SCOTT, KANSAS
US 69 WIDENING PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|-------------------------------------|--------------------|
| Receipts | |
| Operating Transfer from Other Funds | |
| Capital Improvement Sales Tax | \$ 43,133.90 |
| Capital Improvements | <u>30,000.00</u> |
| Total Receipts | <u>73,133.90</u> |
| Expenditures | |
| Public Streets | |
| Capital outlay | <u>153,401.49</u> |
| Total Expenditures | <u>153,401.49</u> |
| Receipts Over (Under) Expenditures | (80,267.59) |
| Prior Year Canceled Encumbrances | 647.50 |
| Unencumbered Cash, Beginning | <u>79,620.09</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> |

CITY OF FORT SCOTT, KANSAS
NATIONAL AVENUE - 6TH TO 13TH PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | <u>2015 Actual</u> |
|-------------------------------------|------------------------|
| Receipts | |
| Operating Transfer from Other Funds | |
| General | \$ 266,295.00 |
| Capital Improvement Sales Tax | 156,083.00 |
| Water Utility | 869,588.59 |
| Stormwater Utility | <u>700,123.00</u> |
| Total Receipts | <u>1,992,089.59</u> |
| Expenditures | |
| Public Streets | |
| Capital outlay | <u>2,541,862.59</u> |
| Total Expenditures | <u>2,541,862.59</u> |
| Receipts Over (Under) Expenditures | (549,773.00) |
| Unencumbered Cash, Beginning | <u>549,773.00</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> |

CITY OF FORT SCOTT, KANSAS
GOLF COURSE CLUBHOUSE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|--------------------------------------|----------------------------|
| Receipts | |
| Other Receipts | |
| Donations | \$ 26,857.00 |
| Operating Transfers from Other Funds | |
| Capital Improvements | 28,108.91 |
| Golf Course Trust | <u>30,000.00</u> |
| Total Receipts | <u>84,965.91</u> |
| Expenditures | |
| Recreation | |
| Capital outlay | <u>76,711.71</u> |
| Total Expenditures | <u>76,711.71</u> |
| Receipts Over (Under) Expenditures | 8,254.20 |
| Prior Year Canceled Encumbrances | - |
| Unencumbered Cash, Beginning | <u>26,228.99</u> |
| Unencumbered Cash, Ending | <u><u>\$ 34,483.19</u></u> |

CITY OF FORT SCOTT, KANSAS
KDOT - AIRPORT DESIGN RAMP FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | <u>2015</u> <u>Actual</u> |
|------------------------------------|------------------------------|
| Receipts | |
| Intergovernmental | |
| Federal Grant | \$ 51,274.35 |
| Operating Transfer from Other Fund | |
| Capital Improvements | <u>67,500.00</u> |
| Total Receipts | <u>118,774.35</u> |
| Expenditures | |
| Public Transportation | |
| Capital outlay | <u>31,688.00</u> |
| Total Expenditures | <u>31,688.00</u> |
| Receipts Over (Under) Expenditures | 87,086.35 |
| Prior Year Canceled Encumbrances | 12,188.00 |
| Unencumbered Cash, Beginning | <u>(60,700.00)</u> |
| Unencumbered Cash, Ending | <u><u>\$ 38,574.35</u></u> |

CITY OF FORT SCOTT, KANSAS
US 69 ACCESS MANAGEMENT PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|--------------------------------------|----------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ - |
| Operating Transfers from Other Funds | |
| Capital Improvements | <u>118,990.00</u> |
| Total Receipts | <u>118,990.00</u> |
| Expenditures | |
| Public Works | |
| Capital outlay | <u>87,615.00</u> |
| Total Expenditures | <u>87,615.00</u> |
| Receipts Over (Under) Expenditures | 31,375.00 |
| Prior Year Canceled Encumbrances | - |
| Unencumbered Cash, Beginning | <u>-</u> |
| Unencumbered Cash, Ending | <u><u>\$ 31,375.00</u></u> |

CITY OF FORT SCOTT, KANSAS
FAA AIRPORT WINDCONE PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|--------------------|
| Receipts | |
| Intergovernmental | |
| Federal Grant | \$ 45,297.84 |
| Operating Transfer from Other Fund | |
| Capital Improvement Sales Tax | - |
| Capital Improvements | 7,183.09 |
| Total Receipts | <u>52,480.93</u> |
| Expenditures | |
| Public Transportation | |
| Contractual | - |
| Capital outlay | 52,480.93 |
| Total Expenditures | <u>52,480.93</u> |
| Receipts Over (Under) Expenditures | - |
| Prior Year Encumbrances Canceled | - |
| Unencumbered Cash, Beginning | <u>-</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> |

CITY OF FORT SCOTT, KANSAS
UNSUNG HEROES PARK PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|------------------------------------|---------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | <u>\$ 1,500.00</u> |
| Total Receipts | <u>1,500.00</u> |
| Expenditures | |
| General Government | |
| Contractual services | - |
| Commodities | - |
| Capital outlay | <u>-</u> |
| Total Expenditures | <u>-</u> |
| Receipts Over (Under) Expenditures | 1,500.00 |
| Unencumbered Cash, Beginning | <u>-</u> |
| Unencumbered Cash, Ending | <u><u>\$ 1,500.00</u></u> |

CITY OF FORT SCOTT, KANSAS

WATER UTILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|-----------------------------------|---------------------|------------------------|-------------------------------|
| Receipts | | | |
| Operating Revenue | | | |
| Charges for services | \$ 2,466,063.99 | \$ 2,784,034.00 | \$ (317,970.01) |
| Other charges | 47,596.23 | 74,375.00 | (26,778.77) |
| Fishing, boating and camping fees | 27,678.75 | 28,700.00 | (1,021.25) |
| Lake lot leases | 12,043.75 | 22,100.00 | (10,056.25) |
| Nonoperating Revenue | | | |
| Sales tax | 475,419.12 | - | 475,419.12 |
| Reimbursed expenses | - | - | - |
| Miscellaneous | 13,377.45 | 7,600.00 | 5,777.45 |
| Proceeds from long term debt | - | - | - |
| Total Receipts | <u>3,042,179.29</u> | <u>\$ 2,916,809.00</u> | <u>\$ 125,370.29</u> |
| Expenditures | | | |
| Water Production | | | |
| Personal services | 260,302.50 | \$ 234,232.00 | \$ 26,070.50 |
| Contractual services | 247,546.73 | 391,367.00 | (143,820.27) |
| Commodities | 135,993.08 | 164,800.00 | (28,806.92) |
| Capital outlay | 145,959.13 | 80,000.00 | 65,959.13 |
| Water Distribution | | | |
| Personal services | 219,420.10 | 269,987.00 | (50,566.90) |
| Contractual services | 35,306.67 | 43,300.00 | (7,993.33) |
| Commodities | 80,922.16 | 47,500.00 | 33,422.16 |
| Capital outlay | 337,528.27 | 495,000.00 | (157,471.73) |
| Water Administration | | | |
| Personal services | 264,665.97 | 269,215.00 | (4,549.03) |
| Contractual services | 142,814.17 | 145,399.00 | (2,584.83) |
| Commodities | 8,368.11 | 7,000.00 | 1,368.11 |
| Capital outlay | - | 5,000.00 | (5,000.00) |
| Water Lake Maintenance | | | |
| Personal services | 17,443.23 | 21,001.00 | (3,557.77) |
| Contractual services | 12,095.31 | 18,200.00 | (6,104.69) |
| Commodities | 10,896.97 | 12,200.00 | (1,303.03) |
| Capital outlay | 17,800.00 | 20,000.00 | (2,200.00) |
| Reserve | - | 1,014,820.00 | (1,014,820.00) |

**CITY OF FORT SCOTT, KANSAS
WATER UTILITY FUND**

Schedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------------|------------------------|-------------------------------|
| Expenditures | | | |
| Debt Service on Lease Purchase | | | |
| Principal and Interest | \$ 13,870.29 | \$ 30,789.00 | \$ (16,918.71) |
| Operating Transfers to Other Funds | | | |
| General | 225,000.00 | 225,000.00 | - |
| National Avenue - 6th to 13th | 869,588.59 | 560,000.00 | 309,588.59 |
| Debt Service | 985,884.99 | 510,340.00 | 475,544.99 |
| Total Expenditures | <u>4,031,406.27</u> | <u>\$ 4,565,150.00</u> | <u>\$ (533,743.73)</u> |
| Receipts Over (Under) Expenditures | (989,226.98) | | |
| Prior Year Canceled Encumbrances | 8,522.66 | | |
| Unencumbered Cash, Beginning | <u>1,729,189.72</u> | | |
| Unencumbered Cash, Ending | <u>\$ 748,485.40</u> | | |

CITY OF FORT SCOTT, KANSAS
WASTEWATER UTILITY FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|------------------------|------------------------|-------------------------------|
| Receipts | | | |
| Operating Revenue | | | |
| Charges for services | \$ 1,082,691.88 | \$ 1,128,957.00 | \$ (46,265.12) |
| Nonoperating Revenue | | | |
| Sales tax | 140,249.09 | - | 140,249.09 |
| Lease Income | 14,250.00 | 14,700.00 | (450.00) |
| Reimbursed Expenses | - | - | - |
| Miscellaneous | 340,635.01 | 241,000.00 | 99,635.01 |
| Total Receipts | <u>1,577,825.98</u> | <u>\$ 1,384,657.00</u> | <u>\$ 193,168.98</u> |
| Expenditures | | | |
| Wastewater Plant | | | |
| Personal services | 412,191.42 | \$ 419,785.00 | \$ (7,593.58) |
| Contractual services | 329,843.54 | 342,872.00 | (13,028.46) |
| Commodities | 13,523.42 | 23,500.00 | (9,976.58) |
| Capital outlay | 34,052.16 | 120,000.00 | (85,947.84) |
| Wastewater Collections | | | |
| Personal services | 148,632.67 | 190,949.00 | (42,316.33) |
| Contractual services | 28,508.53 | 22,734.00 | 5,774.53 |
| Commodities | 28,898.61 | 27,500.00 | 1,398.61 |
| Capital outlay | 40,389.76 | 260,000.00 | (219,610.24) |
| Reserve | - | 622,524.00 | (622,524.00) |
| Debt Service on Lease Purchase | | | |
| Principal and Interest | 12,880.29 | 24,639.00 | (11,758.71) |
| Operating Transfers to Other Funds | | | |
| General | 150,000.00 | 150,000.00 | - |
| Debt Service | 140,249.09 | - | 140,249.09 |
| Wastewater Bond Reserve | - | - | - |
| Total Expenditures | <u>1,339,169.49</u> | <u>\$ 2,204,503.00</u> | <u>\$ (865,333.51)</u> |
| Receipts Over (Under) Expenditures | 238,656.49 | | |
| Prior Year Canceled Encumbrances | 968.84 | | |
| Unencumbered Cash, Beginning | <u>888,655.77</u> | | |
| Unencumbered Cash, Ending | <u>\$ 1,128,281.10</u> | | |

CITY OF FORT SCOTT, KANSAS
WASTEWATER BOND RESERVE FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|-------------------------------------|----------------|
| Receipts | |
| Operating Transfer from Other Funds | |
| Wastewater Utility Fund | \$ - |
| Total Receipts | - |
| Expenditures | |
| Public Works | |
| Contractual services | 102,235.90 |
| Total Expenditures | 102,235.90 |
| Receipts Over (Under) Expenditures | (102,235.90) |
| Unencumbered Cash, Beginning | 310,311.00 |
| Unencumbered Cash, Ending | \$ 208,075.10 |

CITY OF FORT SCOTT, KANSAS
STORMWATER UTILITY FUNDSchedule of Receipts and Expenditures - Actual and Budget, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual | 2015 Budget | Variance - Over (Under) |
|------------------------------------|----------------------|----------------------|-------------------------------|
| Receipts | | | |
| Operating Revenue | | | |
| Charges for services | \$ 219,573.60 | \$ 216,596.00 | \$ 2,977.60 |
| Nonoperating Revenue | | | |
| Proceeds from long term debt | - | - | - |
| Total Receipts | <u>219,573.60</u> | <u>\$ 216,596.00</u> | <u>\$ 2,977.60</u> |
| Expenditures | | | |
| Nonoperating Expenses | | | |
| Capital Outlays | 10,241.53 | \$ 200,000.00 | \$ (189,758.47) |
| Reserve | - | 348,271.00 | (348,271.00) |
| Debt Service on Lease Purchase | | | |
| Principal and Interest | 11,877.48 | 11,878.00 | (0.52) |
| Operating Transfers to Other Funds | | | |
| Debt Service | 67,107.68 | 67,108.00 | (0.32) |
| National Avenue - 6th to 13th | <u>700,123.00</u> | <u>204,319.00</u> | <u>495,804.00</u> |
| Total Expenditures | <u>789,349.69</u> | <u>\$ 831,576.00</u> | <u>\$ (42,226.31)</u> |
| Receipts Over (Under) Expenditures | (569,776.09) | | |
| Prior Year Canceled Encumbrances | - | | |
| Unencumbered Cash, Beginning | <u>809,510.27</u> | | |
| Unencumbered Cash, Ending | <u>\$ 239,734.18</u> | | |

CITY OF FORT SCOTT, KANSAS
FIRE INSURANCE PROCEEDS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|------------------------------------|-----------------------------|
| Receipts | |
| Other Receipts | |
| Insurance proceeds | <u>\$ 728.13</u> |
| Total Receipts | <u>728.13</u> |
| Expenditures | |
| Public Safety | |
| Contractual services | <u>728.13</u> |
| Total Expenditures | <u>728.13</u> |
| Receipts Over (Under) Expenditures | - |
| Unencumbered Cash, Beginning | <u>-</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> |

CITY OF FORT SCOTT, KANSAS
20TH CENTURY VETERANS MEMORIAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|----------------------------|
| Receipts | |
| Other Receipts | |
| Donations | \$ 245.00 |
| Total Receipts | <u>245.00</u> |
| Expenditures | |
| General Government | |
| Contractual services | 245.00 |
| Commodities | <u>-</u> |
| Total Expenditures | <u>245.00</u> |
| Receipts Over (Under) Expenditures | - |
| Unencumbered Cash, Beginning | <u>13,753.16</u> |
| Unencumbered Cash, Ending | <u><u>\$ 13,753.16</u></u> |

CITY OF FORT SCOTT, KANSAS
WOUNDED WARRIOR TRAC CHAIR FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|------------------------------------|-------------------------|
| Receipts | |
| Other Receipts | |
| Donations | \$ 4,859.10 |
| Total Receipts | <u>4,859.10</u> |
| Expenditures | |
| General Government | |
| Capital outlay | <u>16,390.00</u> |
| Total Expenditures | <u>16,390.00</u> |
| Receipts Over (Under) Expenditures | (11,530.90) |
| Unencumbered Cash, Beginning | <u>12,103.39</u> |
| Unencumbered Cash, Ending | <u><u>\$ 572.49</u></u> |

CITY OF FORT SCOTT, KANSAS
ANIMAL SHELTER TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|------------------------------------|---------------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ 100.00 |
| Total Receipts | <u>100.00</u> |
| Expenditures | |
| Public Safety | |
| Capital outlay | <u>-</u> |
| Total Expenditures | <u>-</u> |
| Receipts Over (Under) Expenditures | 100.00 |
| Prior Year Encumbrances Canceled | - |
| Unencumbered Cash, Beginning | <u>2,824.78</u> |
| Unencumbered Cash, Ending | <u><u>\$ 2,924.78</u></u> |

CITY OF FORT SCOTT, KANSAS
GOLF COURSE TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 <u>Actual</u> |
|------------------------------------|----------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ 10,000.00 |
| Total Receipts | <u>10,000.00</u> |
| Expenditures | |
| Recreation | |
| Capital outlay | - |
| Operating Transfers to Other Funds | |
| Golf Course Clubhouse | <u>30,000.00</u> |
| Total Expenditures | <u>30,000.00</u> |
| Receipts Over (Under) Expenditures | (20,000.00) |
| Unencumbered Cash, Beginning | <u>45,573.05</u> |
| Unencumbered Cash, Ending | <u><u>\$ 25,573.05</u></u> |

CITY OF FORT SCOTT, KANSAS
CHRISTMAS IN THE PARK FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|--------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ - |
| Total Receipts | - |
| Expenditures | |
| Recreation | |
| Contractual services | - |
| Capital outlay | - |
| Total Expenditures | - |
| Receipts Over (Under) Expenditures | - |
| Unencumbered Cash, Beginning | 1,194.52 |
| Unencumbered Cash, Ending | <u>\$ 1,194.52</u> |

CITY OF FORT SCOTT, KANSAS
GNAT PROJECT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | <u>2015 Actual</u> |
|------------------------------------|----------------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | <u>\$ 2,950.00</u> |
| Total Receipts | <u>2,950.00</u> |
| Expenditures | |
| Public Safety | |
| Capital outlay | <u>1,952.54</u> |
| Total Expenditures | <u>1,952.54</u> |
| Receipts Over (Under) Expenditures | 997.46 |
| Unencumbered Cash, Beginning | <u>5,188.89</u> |
| Unencumbered Cash, Ending | <u><u>\$ 6,186.35</u></u> |

CITY OF FORT SCOTT, KANSAS
GUNN PARK TRAILS FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|---------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ 7,145.40 |
| Total Receipts | <u>7,145.40</u> |
| Expenditures | |
| Recreation | |
| Capital outlay | <u>4,497.89</u> |
| Total Expenditures | <u>4,497.89</u> |
| Receipts Over (Under) Expenditures | 2,647.51 |
| Unencumbered Cash, Beginning | <u>1,017.26</u> |
| Unencumbered Cash, Ending | <u><u>\$ 3,664.77</u></u> |

CITY OF FORT SCOTT, KANSAS
SPECIAL LAW ENFORCEMENT TRUST FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|----------------------------|
| Receipts | |
| Other Receipts | |
| Miscellaneous | \$ 13,778.04 |
| Total Receipts | <u>13,778.04</u> |
| Expenditures | |
| Public Safety | |
| Contractual services | 4,963.87 |
| Commodities | - |
| Capital outlay | <u>9,880.00</u> |
| Total Expenditures | <u>14,843.87</u> |
| Receipts Over (Under) Expenditures | (1,065.83) |
| Unencumbered Cash, Beginning | <u>19,941.64</u> |
| Unencumbered Cash, Ending | <u><u>\$ 18,875.81</u></u> |

CITY OF FORT SCOTT, KANSAS
SAFE GRANT FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | <u>2015 Actual</u> |
|------------------------------------|---------------------------|
| Receipts | |
| Intergovernmental | |
| State Grant | \$ 1,485.00 |
| Other Receipts | |
| Miscellaneous | <u>70.00</u> |
| Total Receipts | <u>1,555.00</u> |
| Expenditures | - |
| Public Safety | - |
| Commodities | 352.44 |
| Capital outlay | <u>-</u> |
| Total Expenditures | <u>352.44</u> |
| Receipts Over (Under) Expenditures | 1,202.56 |
| Unencumbered Cash, Beginning | <u>2,371.15</u> |
| Unencumbered Cash, Ending | <u><u>\$ 3,573.71</u></u> |

CITY OF FORT SCOTT, KANSAS
FORT SCOTT PUBLIC LIBRARY - GENERAL FUND
Schedule of Receipts and Expenditures - Actual, Regulatory Basis
For the Year Ended December 31, 2015

| | 2015 Actual |
|------------------------------------|-----------------------------|
| Receipts | |
| Intergovernmental | |
| Appropriation from the City | \$ 255,269.51 |
| Other appropriations | 16,961.50 |
| Fines, Forfeitures and Penalties | 1,648.69 |
| Use of Property and Money | |
| Interest | 180.36 |
| Other Receipts | |
| Donations | 130.00 |
| Miscellaneous | 4,635.64 |
| Total Receipts | <u>278,825.70</u> |
| Expenditures | |
| Recreation | |
| Personal services | 174,675.15 |
| Contractual Services | 25,634.12 |
| Commodities | 37,154.94 |
| Capital outlay | 465.86 |
| Total Expenditures | <u>237,930.07</u> |
| Receipts Over (Under) Expenditures | 40,895.63 |
| Unencumbered Cash, Beginning | <u>707,026.93</u> |
| Unencumbered Cash, Ending | <u><u>\$ 747,922.56</u></u> |

Attachment #2 - Single Audit Certification

2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards changes the Single Audit threshold amount from \$500,000 to \$750,000 for fiscal years beginning after December 26, 2014. This guidance replaces OMB Circular A-133.

Please respond based on your most recently ended fiscal year as of June 30, 2016 by checking one of the following and provide documentation if indicated to do so below.

____ **City of Fort Scott** was required to have a Single Audit because the threshold amount was met or exceeded. The Single Audit has been completed for fiscal year ended _____ (Month date, year) and **has no findings**.

____ **City of Fort Scott** was required to have a Single Audit because the threshold amount was met or exceeded. The Single Audit has been completed for fiscal year ended _____ (Month date, year) and **has findings**. Include a copy of the audit report along with the corrective action plan.

☒ **City of Fort Scott** is not subject to a Single Audit because:

____ We received/expended less than the Single Audit threshold amount during our fiscal year ended 12/31/15 (Month date, year).

____ We are a For-Profit organization.

____ Other (please explain)

Please verify that the DUNS number provided below is correct and update contact information if necessary. This information is used for federal reporting of grants and contacting the recipient regarding Single Audit inquiries.

Organizations DUNS #: 010652204


Contact Person's Name and Title: Jon B Garrison, Director of Finance

Address: PO Box 151

Fort Scott, KS 66701-0151

Phone Number: (620) 223-0550

Email Address: kgarrison@fscity.org


Signature

8/9/16
Date

Please return completed for to:

Kansas Department of Transportation
Fiscal Services - Federal Aid Section
700 SW Harrison St, 7th Floor
Topeka, KS 66603

Email: FederalAid@ksdot.org

Attachment #1 - Sub-Recipient Payment Details

City of Fort Scott

July 1, 2015 - June 30, 2016

| Doc Date | Voucher | Project | Contract | Check Date | Check Number | Check Amt | Federal | CFDA |
|---|----------|------------|-----------|------------|--------------|------------|--------------------------|--------|
| 09/30/2015 | 00160732 | SP-0931-15 | 000000000 | 10/22/2015 | 2003259561 | 293.99 | 293.99 | 20.600 |
| | | SP-0931-15 | 000000000 | | | | 293.99 | |
| 09/30/2015 | CE052503 | SP-1300-15 | 035151275 | 10/06/2015 | 0006773894 | 764.90 | 764.90 | 20.600 |
| | | SP-1300-15 | 035151275 | | | | 764.90 | |
| 01/26/2016 | CE055329 | SP-1300-16 | 035161275 | 02/01/2016 | 0006852420 | 204.15 | 204.15 | 20.600 |
| | | SP-1300-16 | 035161275 | | | | 204.15 | |
| 08/18/2015 | CE051361 | U-0040-01 | 017112066 | 08/24/2015 | 0006700066 | 52,886.18 | 52,886.18 | 20.205 |
| 11/23/2015 | CE053886 | U-0040-01 | 017112066 | 11/30/2015 | 0006810689 | 7,374.74 | 7,374.74 | 20.205 |
| 05/19/2016 | CE058678 | U-0040-01 | 017112066 | 05/25/2016 | 0006982491 | 8,668.12 | 8,668.12 | 20.205 |
| 06/21/2016 | CE059615 | U-0040-01 | 017112066 | 06/27/2016 | 0007011656 | 500.00 | 500.00 | 20.205 |
| | | U-0040-01 | 017112066 | | | | 69,429.04 | |
| 09/08/2015 | CE051804 | U-0040-01 | 017152025 | 09/14/2015 | 0006714675 | 154,833.60 | 154,833.60 | 20.205 |
| 02/22/2016 | CE056295 | U-0040-01 | 017152025 | 02/29/2016 | 0006879568 | 500.00 | 500.00 | 20.205 |
| | | U-0040-01 | 017152025 | | | | 155,333.60 | |
| | | U-0040-01 | | | | | 224,762.64 | |
| 07/14/2015 | CE050561 | U-0070-01 | 017132008 | 07/20/2015 | 0006672902 | 22,269.26 | 22,269.26 | 20.205 |
| 12/09/2015 | CE054311 | U-0070-01 | 017132008 | 12/15/2015 | 0006823555 | 300.00 | 300.00 | 20.205 |
| | | U-0070-01 | 017132008 | | | | 22,569.26 | |
| Total Federal Funds Paid to City of Fort Scott | | | | | | | <u>248,594.94</u> | |

Dwight D Eisenhower State Office Building
700 S.W. Harrison Street
Topeka, KS 66603-3745

Richard Carlson, Interim Secretary
Rhonda J. Seitz, Chief



Phone: 785-296-3545
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Hearing Impaired - 711
publicinfo@ksdot.org
<http://www.ksdot.org>

Sam Brownback, Governor

August 5, 2016

City of Fort Scott
Jon B Garrison, Director of Finance
PO Box 151
Fort Scott, KS 66701-0151

RE: Single Audit Requirements

Dear Sir or Madam:

Kansas Department of Transportation's (KDOT) records indicate that City of Fort Scott received federal awards (sub-recipient payments) from KDOT between July 1, 2015 and June 30, 2016. See attachment #1 - Sub-recipient Payment Detail.

KDOT is required to monitor sub-recipients of federal awards and determine if recipients are in compliance with federal laws and regulations including having a Single Audit performed if recipients expended more than the threshold amount.

The threshold amount is determined by the **TOTAL** federal awards expended (not limited to KDOT but all federal sources) during the sub-recipient's fiscal year. For fiscal years beginning prior to December 26, 2014, the Single Audit threshold was \$500,000 per OMB Circular A-133. However for fiscal years beginning after December 25, 2014, the threshold increases to \$750,000 with the implementation of 2 CRF Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

If a Single Audit is required, the audit report must be submitted to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of the auditor's report, or within 9 months after the end of the audit period.

Please complete Attachment #2 - Single Audit Certification and return the attachment to KDOT at your earliest convenience. Your prompt attention to this matter is greatly appreciated. If you have any questions, please contact Julie Prather or Pam Anderson at 785-296-3545.

Sincerely,

A handwritten signature in blue ink that reads "Rhonda J. Seitz". The signature is stylized with a large, flowing "R" and "S".

Rhonda J. Seitz
Bureau Chief of Fiscal Services